

Contents of the Financial Statements
for the Year Ended 31 March 2021

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Kinsella Clarke Limited
61 Stanley Road
Bootle
Merseyside
L20 7BZ

Report of the Trustees
for the Year Ended 31 March 2021

Contents of the Financial Statements
for the Year Ended 31 March 2021

The Trustees have prepared these financial statements for the year ended 31 March 2021. The Trustees have adopted the provisions of the Companies Act 2006, as amended, in relation to the preparation of the financial statements. The financial statements are prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Report of the Trustees

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity

Independent Examiner's Report

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1119123

Statement of Financial Activities

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Principal address

Malvern House

13 Green Lane

Liverpool

Merseyside

L13 7DT

Balance Sheet

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Notes to the Financial Statements

5 to 8

Detailed Statement of Financial Activities

9

Trustees

P Kinnella

A Fairclough

D Lowe

Mrs W Sudworth

Independent Examiner

Khusala Clarke Limited

61 Stanley Road

Seaside

Merseyside

L20 7BZ

Approved by order of the board of trustees on 2/10/21 and signed on its behalf by:

Trustee

**Report of the Trustees
for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1119125

Principal address

Malvern House
13 Green Lane
Liverpool
Merseyside
L13 7DT

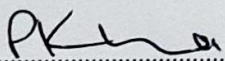
Trustees

P Kinsella
A Fairclough
D Lowe
Mrs W Sudworth

Independent Examiner

Kinsella Clarke Limited
61 Stanley Road
Bootle
Merseyside
L20 7BZ

Approved by order of the board of trustees on 7/10/21 and signed on its behalf by:



Trustee

**Independent Examiner's Report to the Trustees of
Merseyside Police Federation
Charitable Trust**

Independent examiner's report to the trustees of Merseyside Police Federation Charitable Trust

I report to the charity trustees on my examination of the accounts of Merseyside Police Federation Charitable Trust (the Trust) for the year ended 31 March 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 Act and in carrying out my examination I have followed all 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.



Mr S J Kirkham
Kinsella Clarke Limited
61 Stanley Road
Bootle
Merseyside
L20 7BZ

Date: 8/10/2021

Statement of Financial Activities
for the Year Ended 31 March 2021

		31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		7,687	11,768
Other trading activities	2	29,226	48,090
Total		36,913	59,858
EXPENDITURE ON			
Raising funds	3	36,291	59,002
NET INCOME		622	856
RECONCILIATION OF FUNDS			
Total funds brought forward		30,992	30,136
TOTAL FUNDS CARRIED FORWARD		31,614	30,992

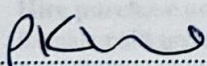
The financial statements were approved by the Board of Trustees and authorised for issue on 31.12.21 and were signed on its behalf by:

Merseyside Police Federation
Charitable Trust

Balance Sheet
31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
CURRENT ASSETS			
Debtors	6	1,050	1,151
Cash at bank and in hand		37,902	31,236
		<u>38,952</u>	<u>32,387</u>
CREDITORS			
Amounts falling due within one year	7	(7,338)	(1,395)
		<u>31,614</u>	<u>30,992</u>
NET CURRENT ASSETS			
		<u>31,614</u>	<u>30,992</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>31,614</u>	<u>30,992</u>
NET ASSETS			
		<u>31,614</u>	<u>30,992</u>
FUNDS	8		
Unrestricted funds		<u>31,614</u>	<u>30,992</u>
TOTAL FUNDS		<u>31,614</u>	<u>30,992</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7/10/21 and were signed on its behalf by:


Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Fundraising events	-	10,130
Admissions	-	11,935
Social lotteries	29,226	26,025
	<u>29,226</u>	<u>48,090</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

3. RAISING FUNDS

Raising donations and legacies

Support costs

31.3.21	31.3.20
£	£
36,291	59,002

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND ENDOWMENTS FROM

Donations and legacies

Other trading activities

Total

Unrestricted
fund
£

11,768

48,090

59,858

EXPENDITURE ON

Raising funds

59,002

NET INCOME

856

RECONCILIATION OF FUNDS

Total funds brought forward

30,136

TOTAL FUNDS CARRIED FORWARD

30,992

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	1,050	1,000
Other debtors	-	151
	<u>1,050</u>	<u>1,151</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Other creditors	<u>7,338</u>	<u>1,395</u>

8. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	30,992	622	31,614
TOTAL FUNDS	<u>30,992</u>	<u>622</u>	<u>31,614</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,913	(36,291)	622
TOTAL FUNDS	<u>36,913</u>	<u>(36,291)</u>	<u>622</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	30,136	856	30,992
TOTAL FUNDS	<u>30,136</u>	<u>856</u>	<u>30,992</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,858	(59,002)	856
TOTAL FUNDS	<u>59,858</u>	<u>(59,002)</u>	<u>856</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	30,136	1,478	31,614
TOTAL FUNDS	<u>30,136</u>	<u>1,478</u>	<u>31,614</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,771	(95,293)	1,478
TOTAL FUNDS	<u>96,771</u>	<u>(95,293)</u>	<u>1,478</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,687	11,768
Other trading activities		
Fundraising events	-	10,130
Admissions	-	11,935
Social lotteries	29,226	26,025
	<u>29,226</u>	<u>48,090</u>
Total incoming resources	36,913	59,858
EXPENDITURE		
Support costs		
Management		
Prize purchases	-	1,712
Event costs	-	9,351
Entertainment costs	-	3,444
Advertising	-	286
	<u>-</u>	<u>14,793</u>
Finance		
Community grants	15,075	14,411
Donations	21,000	29,542
Sundries	20	20
Bank charges	196	236
	<u>36,291</u>	<u>44,209</u>
Total resources expended	36,291	59,002
Net income	<u>622</u>	<u>856</u>