

REGISTERED CHARITY NUMBER: 1119125

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2022
for
Merseyside Police Federation
Charitable Trust**

**Kinsella Clarke Limited
61 Stanley Road
Bootle
Merseyside
L20 7BZ**

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for the Year Ended 31 March 2022**

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**Merseyside Police Federation
Charitable Trust**

**Report of the Trustees
for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 (resigned 31.12.21)
A Fairclough
D Lowe
Mrs W Sudworth
Mrs C Garlick (appointed 1.1.22)

Independent Examiner

Kinsella Clarke Limited
61 Stanley Road
Bootle
Merseyside
L20 7BZ

Approved by order of the board of trustees on 23/11/22 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 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 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: 24/11/2022

**Merseyside Police Federation
Charitable Trust**

**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		17,562	7,687
Other trading activities	2	52,519	29,226
Total		<u>70,081</u>	<u>36,913</u>
EXPENDITURE ON			
Raising funds	3	56,255	36,291
NET INCOME		13,826	622
RECONCILIATION OF FUNDS			
Total funds brought forward		31,614	30,992
TOTAL FUNDS CARRIED FORWARD		<u><u>45,440</u></u>	<u><u>31,614</u></u>


The notes form part of these financial statements

**Merseyside Police Federation
Charitable Trust**

**Balance Sheet
31 March 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
CURRENT ASSETS			
Debtors	6	330	1,050
Cash at bank and in hand		46,399	37,902
		<u>46,729</u>	<u>38,952</u>
CREDITORS			
Amounts falling due within one year	7	(1,289)	(7,338)
		<u></u>	<u></u>
NET CURRENT ASSETS		<u>45,440</u>	<u>31,614</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>45,440</u>	<u>31,614</u>
NET ASSETS		<u>45,440</u>	<u>31,614</u>
FUNDS	8		
Unrestricted funds		45,440	31,614
TOTAL FUNDS		<u>45,440</u>	<u>31,614</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
23/11/22 and were signed on its behalf by:


Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2022**

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

	31.3.22	31.3.21
	£	£
Fundraising events	9,160	-
Admissions	10,230	-
Social lotteries	33,129	29,226
	<u>52,519</u>	<u>29,226</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

3. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
Support costs	56,255	36,291

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	7,687
Other trading activities	29,226
Total	36,913
EXPENDITURE ON	
Raising funds	36,291
NET INCOME	622
RECONCILIATION OF FUNDS	
Total funds brought forward	30,992
TOTAL FUNDS CARRIED FORWARD	31,614

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	330	1,050

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other creditors	1,289	7,338

8. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	31,614	13,826	45,440
TOTAL FUNDS	<u>31,614</u>	<u>13,826</u>	<u>45,440</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	70,081	(56,255)	13,826
TOTAL FUNDS	<u>70,081</u>	<u>(56,255)</u>	<u>13,826</u>

Comparatives for 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>

Comparative 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>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

8. MOVEMENT IN FUNDS - continued

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	30,992	14,448	45,440
TOTAL FUNDS	<u>30,992</u>	<u>14,448</u>	<u>45,440</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	106,994	(92,546)	14,448
TOTAL FUNDS	<u>106,994</u>	<u>(92,546)</u>	<u>14,448</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	17,562	7,687
Other trading activities		
Fundraising events	9,160	-
Admissions	10,230	-
Social lotteries	33,129	29,226
	<u>52,519</u>	<u>29,226</u>
Total incoming resources	70,081	36,913
EXPENDITURE		
Support costs		
Management		
Prize purchases	442	-
Event costs	9,001	-
Entertainment costs	3,982	-
Advertising	456	-
	<u>13,881</u>	<u>-</u>
Finance		
Community grants	18,746	15,075
Donations	22,792	21,000
Insurance	613	-
Sundries	20	20
Bank charges	203	196
	<u>42,374</u>	<u>36,291</u>
Total resources expended	56,255	36,291
Net income	13,826	622

