

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2023  
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 2023

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Report of the Trustees  
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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**

A Fairclough  
D Lowe  
W Sudworth  
C Garlick

**Independent Examiner**

Kinsella Clarke Limited  
61 Stanley Road  
Bootle  
Merseyside  
L20 7BZ

Approved by order of the board of trustees on .....08/09/2023..... 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 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 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: 9/9/2023

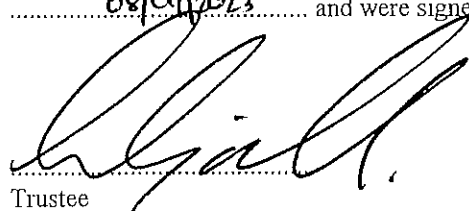
Statement of Financial Activities  
for the Year Ended 31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		12,898	17,562
Other trading activities	2	53,711	52,519
<b>Total</b>		<u>66,609</u>	<u>70,081</u>
 <b>EXPENDITURE ON</b>			
Raising funds	3	100,556	56,255
 <b>NET INCOME/(EXPENDITURE)</b>		 (33,947)	 13,826
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		45,440	31,614
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u>11,493</u>	 <u>45,440</u>

Balance Sheet  
31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	6	550	330
Cash at bank and in hand		13,585	46,399
		<u>14,135</u>	<u>46,729</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(2,642)	(1,289)
		<u>11,493</u>	<u>45,440</u>
<b>NET CURRENT ASSETS</b>			
		<u>11,493</u>	<u>45,440</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>11,493</u>	<u>45,440</u>
<b>NET ASSETS</b>			
		<u>11,493</u>	<u>45,440</u>
<b>FUNDS</b>	8		
Unrestricted funds		11,493	45,440
<b>TOTAL FUNDS</b>		<u>11,493</u>	<u>45,440</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 08/09/2023 and were signed on its behalf by:



Trustee

Notes to the Financial Statements  
for the Year Ended 31 March 2023

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

	31.3.23	31.3.22
	£	£
Fundraising events	10,770	9,160
Admissions	11,330	10,230
Social lotteries	31,611	33,129
	<u>53,711</u>	<u>52,519</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

3. RAISING FUNDS

Raising donations and legacies	31.3.23	31.3.22
	£	£
Support costs	<u>100,556</u>	<u>56,255</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	17,562
Other trading activities	<u>52,519</u>
<b>Total</b>	<u>70,081</u>
 <b>EXPENDITURE ON</b>	
Raising funds	<u>56,255</u>
 <b>NET INCOME</b>	 13,826
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>31,614</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>45,440</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

6.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.3.23	31.3.22
		£	£
	Trade debtors	550	330
		<u>          </u>	<u>          </u>

7.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.3.23	31.3.22
		£	£
	Other creditors	2,642	1,289
		<u>          </u>	<u>          </u>

8.	<b>MOVEMENT IN FUNDS</b>		Net movement in funds	At 31.3.23
		At 1.4.22	£	£
		£		
	Unrestricted funds			
	General fund	45,440	(33,947)	11,493
		<u>          </u>	<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	<b>45,440</b>	<b>(33,947)</b>	<b>11,493</b>
		<u>          </u>	<u>          </u>	<u>          </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	66,609	(100,556)	(33,947)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>66,609</b>	<b>(100,556)</b>	<b>(33,947)</b>
	<u>          </u>	<u>          </u>	<u>          </u>

Comparatives for movement in funds

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

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

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	70,081	(56,255)	13,826
<b>TOTAL FUNDS</b>	<u>70,081</u>	<u>(56,255)</u>	<u>13,826</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	31,614	(20,121)	11,493
<b>TOTAL FUNDS</b>	<u>31,614</u>	<u>(20,121)</u>	<u>11,493</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	136,690	(156,811)	(20,121)
<b>TOTAL FUNDS</b>	<u>136,690</u>	<u>(156,811)</u>	<u>(20,121)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

**Merseyside Police Federation  
Charitable Trust**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	12,898	17,562
<b>Other trading activities</b>		
Fundraising events	10,770	9,160
Admissions	11,330	10,230
Social lotteries	31,611	33,129
	<hr/>	<hr/>
	53,711	52,519
<b>Total incoming resources</b>	<hr/>	<hr/>
	66,609	70,081
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Prize purchases	1,532	442
Event costs	15,160	9,001
Entertainment costs	3,196	3,982
Advertising	330	456
	<hr/>	<hr/>
	20,218	13,881
<b>Finance</b>		
Community grants	20,780	18,746
Donations	59,373	22,792
Insurance	-	613
Sundries	20	20
Bank charges	165	203
	<hr/>	<hr/>
	80,338	42,374
<b>Total resources expended</b>	<hr/>	<hr/>
	100,556	56,255
<b>Net (expenditure)/income</b>	<hr/>	<hr/>
	(33,947)	13,826