

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2024  
for  
Merseyside Police Federation  
Charitable Trust**

Kinsella Clarke Limited  
61 Stanley Road  
Bootle  
Merseyside  
L20 7BZ

**Contents of the Financial Statements  
for the Year Ended 31 March 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1</b>
<b>Independent Examiner's Report</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>3</b>
<b>Balance Sheet</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5 to 8</b>
<b>Detailed Statement of Financial Activities</b>	<b>9</b>

**Report of the Trustees  
for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 (resigned 12.1.24)  
D Lowe  
W Sudworth  
C Garlick  
C McGlade (appointed 12.1.24)

**Independent Examiner**

Kinsella Clarke Limited  
61 Stanley Road  
Bootle  
Merseyside  
L20 7BZ

Approved by order of the board of trustees on .....23/5/24..... 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 2024.

**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').

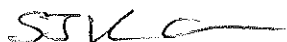
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**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: 23/5/2024

**Statement of Financial Activities  
for the Year Ended 31 March 2024**

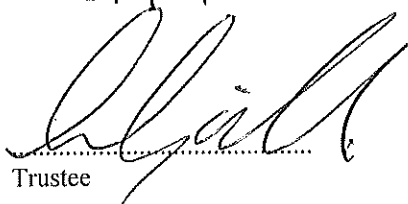
		31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		8,263	12,898
Other trading activities	2	67,784	53,711
<b>Total</b>		<u>76,047</u>	<u>66,609</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	76,946	100,556
<b>NET INCOME/(EXPENDITURE)</b>		(899)	(33,947)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		11,493	45,440
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>10,594</u>	<u>11,493</u>

**Merseyside Police Federation  
Charitable Trust**

**Balance Sheet  
31 March 2024**

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	6	-	550
Cash at bank and in hand		11,883	13,585
		<u>11,883</u>	<u>14,135</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(1,289)	(2,642)
		<u>10,594</u>	<u>11,493</u>
<b>NET CURRENT ASSETS</b>			
		<u>10,594</u>	<u>11,493</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>10,594</u>	<u>11,493</u>
<b>NET ASSETS</b>			
		<u>10,594</u>	<u>11,493</u>
<b>FUNDS</b>	8		
Unrestricted funds		10,594	11,493
<b>TOTAL FUNDS</b>		<u>10,594</u>	<u>11,493</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
23/5/24 and were signed on its behalf by:

  
Trustee

**Notes to the Financial Statements  
for the Year Ended 31 March 2024**

**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**

	31.3.24	31.3.23
	£	£
Fundraising events	20,840	10,770
Admissions	11,700	11,330
Social lotteries	35,244	31,611
	<u>67,784</u>	<u>53,711</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

3. RAISING FUNDS

Raising donations and legacies

31.3.24	31.3.23
£	£

Support costs

76,206	100,556
--------	---------

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	12,898
Other trading activities	53,711
<b>Total</b>	<u>66,609</u>
<b>EXPENDITURE ON</b>	
Raising funds	100,556
<b>NET INCOME/(EXPENDITURE)</b>	<u>(33,947)</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	45,440
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>11,493</u></u>



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	-	550
	<u>          </u>	<u>          </u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other creditors	1,289	2,642
	<u>          </u>	<u>          </u>

8. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	11,493	(899)	10,594
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>11,493</u>	<u>(899)</u>	<u>10,594</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	76,047	(76,946)	(899)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>76,047</u>	<u>(76,946)</u>	<u>(899)</u>

Comparatives for movement in funds

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

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

8. MOVEMENT IN FUNDS - continued

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

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

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	45,440	(34,846)	10,594
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>45,440</u>	<u>(34,846)</u>	<u>10,594</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 £
<b>Unrestricted funds</b>			
General fund	142,656	(177,502)	(34,846)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>142,656</u>	<u>(177,502)</u>	<u>(34,846)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	8,263	12,898
<b>Other trading activities</b>		
Fundraising events	20,840	10,770
Admissions	11,700	11,330
Social lotteries	35,244	31,611
	<hr/>	<hr/>
	67,784	53,711
<b>Total incoming resources</b>	<hr/>	<hr/>
	76,047	66,609
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Bad debts	740	-
<b>Support costs</b>		
<b>Management</b>		
Prize purchases	2,439	1,532
Event costs	15,582	15,160
Entertainment costs	3,028	3,196
Advertising	330	330
	<hr/>	<hr/>
	21,379	20,218
<b>Finance</b>		
Community grants	22,281	20,780
Donations	32,242	59,373
Sundries	20	20
Bank charges	284	165
	<hr/>	<hr/>
	54,827	80,338
<b>Total resources expended</b>	<hr/>	<hr/>
	76,946	100,556
<b>Net expenditure</b>	<hr/>	<hr/>
	(899)	(33,947)