

WIRRAL MAYORS CHARITY

England & Wales · Charity number 518288

Details

Other names	MAYORS CHARITY FUND
Status	Registered
Legal form	Trust
Registered	1986-12-04
Register	View on the Charity Commission register

Contact

Address	Metropolitan Borough Of Wirral Town Hall Brighton Street Wallasey Merseyside CH44 8ED
Phone	01516918527
Email	mayor@wirral.gov.uk

Activities

Objects: TO FURTHER SUCH EXCLUSIVELY CHARITABLE OBJECTS AS THE MAYOR MAY FROM TIME TO TIME BY WRITING APPOINT AND SUBJECT THERETO AS THE TRUSTEES MAY FROM TIME TO TIME AT THEIR DISCRETION DETERMINE.

Activities: Fund Raising through various charity events.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-15	£113,064	£63,871	-	-
2024-05-15	£54,788	£59,890	-	-
2023-05-15	£50,426	£45,588	-	-
2022-05-15	£31,345	£22,369	-	-
2021-05-15	£20,812	£28,670	-	-

Trustees

Name	Role	Appointed
Wirral Borough Council		2022-05-05

Accounts

The Wirral Mayor's Charity Statement of Accounts 2024/25

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Trustees' Report

Objectives and Activities

The main purpose of this charity is to further local charitable objectives identified by the current Mayor. Throughout the year the charity runs fundraising events such as a Charity Ball and a Tea dance, receives donation collections and entries for the Mayor's lottery.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities and choosing the local charities to support during the year.

The Mayor's Charity furthers its charitable purposes for the public benefit through its donations to local charitable causes.

At the end of the charity's financial year (14 May), funds raised are donated to local charitable causes identified by the Trustees.

In the year 2024/25, the Mayor's charity used funds brought forward from the previous year to donate to:

- Friends of Birkenhead Kennels;
- Wirral Autistic Society;
- Upton in Bloom;
- Woodchurch Football Club;
- Overchurch Infant School;
- Wirral History & Heritage Association;
- RNLI New Brighton;
- Wirral Wired;
- Wirral Trampoline Club;
- Eastham Victorian Pleasure Garden;

Achievements and Performance

During 2024/25 the Mayor's Charity donated a total of £18,129 (£40,526 in 2023/24) to local charitable causes.

During 2024/25 the charity organised 17 events, including those listed below;

- Charity Ball
- Tea Dance
- Condylot Golf Event
- Ladies Day at Ascot

The Charity Ball fundraising event is held at Thornton Hall Hotel and members of the public can purchase tickets for a dinner and dance event and enjoy an evening of food and entertainment, as well as the chance to win raffle prizes. The Mayor's Charity Ball 2024/25 raised £2,400 (£5,560 in 2023/24).

The Christmas Tea Dance at Wallasey Town Hall raised £1,246 (£1,420 in 2023/24).

The Golf event was organised through Condry Lofthouse Architects and raised £15,115.

The Ladies day at Ascot even raised £8,425.

Additional funds have been raised during 2024/25 by donations from the public and the Mayor's Lottery, with £11,036 to be carried forward to 2025/26.

Financial Review

The main purpose of this charity is to raise funds to donate to local charitable causes. Ordinarily, this occurs in a yearlong cycle; the Mayor takes office, raises funds through events and lotteries and the charity donates the raised funds at the end of their term. The new Mayor is appointed, and the cycle begins again.

The Trustees have decided that holding reserves is unnecessary for this charity. The setup of the charity and the fact that a new mayor is ordinarily appointed every year means that holding reserves would be unsuitable for this charity.

Structure, Governance and Management

The Mayor's Charity is a registered charity and is governed by a Trust Deed dated 2022, which replaced a Trust Deed dated 1 April 1986. Its purpose is to raise monies for the furtherance of local charitable causes.

The charity Trustees were previously made up of four ex-officio Trustees, namely the Mayor, the past Mayor, the Chief Executive, and the Chief Financial Officer of Wirral Council.

The new charitable Trust Deed dated 2022 appoints one ex-officio Trustee, Wirral Council. The Trustee may appoint an additional Nominative Trustee by resolution.

Reference and Administrative Details

The Wirral Mayor's Charity is registered with The Charity Commission, registration number 518288.

The registered address of the charity is:

Brighton Street
Wallasey
Wirral
CH44 8ED

Those involved in 2024/25 financial year are Members of the Charitable Trusts Sub-Committee as well as those listed below:

- Councillor Cherry Povall, Mayor of Wirral
- Councillor Jerry Williams, Past Mayor of Wirral

Exemptions from Disclosure

There are no exemptions from disclosure for the year 2024/25.

Funds Held as Custodian Trustee on Behalf of Others

The Wirral Mayors Charity and its Trustees do not act as a custodian on behalf of others.

Councillor Cherry Povall

Mayor of Wirral (2024/25)

Date: 6th February 2026

Independent Examiner's Report to the Trustees of The Wirral Mayor's Charity

I report to the trustees on my examination of the accounts of The Wirral Mayor's Charity (the Charity) for the year ended 14 May 2025.

Responsibilities and basis of report

As the Charity's trustees, 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 Charity'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 Charity 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.

Ian Jones, AAT

Senior Auditor, Wirral Council.

6 February 2026



Core Financial Statements

Statement of Financial Activities

2023/24 (restated)			2024/25
£	Notes		£
		Income & Endowments from:	
(25,009)	2	Donations & legacies	(12,674)
(29,779)	2	Other trading activities	(100,390)
(54,788)		Total	(113,064)
		Expenditure on:	
19,399	3	Raising funds	45,742
40,491	3	Charitable activities	18,129
59,890		Total	63,871
5,102		Net (income) / expenditure	(49,193)
5,102		Net movement in funds	(49,193)
		Reconciliation of Funds:	
(16,138)		Total funds brought forward	(11,036)
(11,036)	4	Total funds carried forward	(60,229)

Balance Sheet

14/05/2024 (restated)			14 May 2025
£	Notes		£
0		Total Fixed Assets	0
		Current Assets:	
0	11	Debtors	10,306
25,225		Cash at bank and in hand	51,131
25,225		Total Current Assets	61,438
		Liabilities:	
(14,189)	10	Creditors: amounts falling due withi	(1,208)
11,036		Total Net Assets	60,229
		The Funds of the Charity	
(11,036)		Unrestricted funds	(60,229)
(11,036)		Total Charity Funds	(60,229)

These accounts were approved and authorised for issue on 6th February 2026.

Daniel Kirwan

Director of Finance, Wirral Council



Notes to the Core Financial Statements

Note 1 - Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value.

The financial statements have been prepared in accordance with FRS102 and the Statement of Recommended Practice, Accounting and Reporting by Charities effective from 1 January 2019.

The accounts are prepared in sterling, and monetary values in these financial statements are rounded to the nearest £.

The accounts have been prepared under a going concern basis as there are no material uncertainties about the charity's ability to continue in future years.

Income Recognition

Donation income is recognised in the Statement of Financial Activities when payment has been received from the donor.

Income from other trading activities is predominantly income raised from events and so is recognised on an accrual basis for it to be matched against the expenditure incurred in generating it.

Expenditure Recognition

Expenditure is recognised in the Statement of Financial Activities on an accrual basis.

Note 2 – Analysis of Income

2023/24	2024/25
£	£
(25,009) Donations	(12,674)
(16,335) Lottery	(18,070)
(13,444) Fund raising events	(82,320)
(54,788) Total	(113,064)

Note 3 – Analysis of Expenditure

2023/24	2024/25
£	£
40,491 Donations	18,129
13,341 Lottery prizes & fees	13,045
6,058 Fund raising events	32,696
59,890 Total	63,871

Note 4 – Reconciliation of Funds

2023/24 (restated)	2024/25
£	£
(16,138) Funds brought forward	(11,036)
(54,788) Incoming resources	(113,064)
59,890 Resources expended	63,871
(11,036) Funds carried forward	(60,229)

Note 5 – Donated Goods and Services

The charity has received the contribution of unpaid volunteers during 2024/25. The role of these volunteers was to facilitate the fund-raising events during the year. An additional volunteer carries out the administration and financial record keeping for the charity.

Note 6 – Disclosure of Trustees' Remuneration and Benefits

During 2024/25, none of the Trustees have been paid any remuneration or received any other benefits from an employment with the Wirral Mayor's Charity.

Note 7 – Disclosure of Trustees' Expenses

During 2024/25, no Trustees' expenses were incurred.

Note 8 - Disclosure of Audit, Independent Examination and Other Financial Service Fees

During 2024/25, no fees were payable for independent examination.

Note 9 - Related Party Transactions

There were two related party transactions that require disclosure as part of these accounts.

There are two charitable organisations, of which the Mayor is a trustee, that benefitted from donations from the Mayor's Charity 2024/25 fundraising efforts.

Incubabies, received £23,000 in donations. The Draken Project received £3,500 in donations.

Note 10 - Creditors

As at the 14th May 2025, cheques relating to April's lottery (£1,100) and the VE Day tea dance (£100) hadn't been cashed, and bank charges (£8) for the period to 11th May

2025 had not been charged to the bank by the end of the year. These have been included in the accounts as a creditor.

2023/24 (restated)	2024/25
£	£
(100) Uncashed cheques	(1,200)
(6) Bank charges	(8)
(14,083) Receipts in advance	0
(14,189) Total	(1,208)

Note 11 - Debtors

As at the 14th May 2025, Income relating to events; VE Day tea dance (£1,685), Condyloft Golf (£7,231), Lottery (£1,390) was due but was not received until after 14th May 2025. These have been included in the accounts as a debtor.

2023/24	2024/25
£	£
0 Accrued Income	10,306
0	10,306

Note 12 - Events After the Reporting Period

The Charity closed the 2024/25 financial year with £60,229. The funds raised during the year 2024/25 have been donated to the following charities:

- Incubabies
- UK North Blind Sailing School
- Draken Project
- Unity Housing
- OAKS
- Brighter Bebington
- Charlotte's Brightside
- Hilbre School
- St James Church
- Blood Bikes
- Paul Lavelle Foundation
- Birkenhead Sea Scouts
- No7 Café
- Allport Pantry
- Koala North West
- Ferries Family Groups
- Wirral Pamona
- Wirral Trampoline Club
- Wirral Music



Glossary

Glossary

Accounts

Accounts is a term used in the Statement of Recommended Practice (SORP) for Charities to refer to the statement of financial activities (SoFA), income and expenditure account (where produced or required by company law), balance sheet and statement of cash flows and notes.

Accruals accounts

Accruals accounts record the income and expenditure of the charity and the increase or reduction in its assets and liabilities. All income and charges relating to the reporting period to which the accounts relate must be considered without regard to the date of payment or receipt. Accruals accounts are compiled on a 'true and fair' basis in accordance with accounting standards and the SORP.

Asset

Asset is a resource controlled by the charity because of past events and from which future economic benefits are expected to enable the charity to further its charitable aims.

Audit

Audit when referred to in the SORP is the statutory requirement under charity law for an audit of the charity or the group where the charity's or group's gross income and/or assets exceed the relevant threshold. The audit threshold is set by charity law based on the income received in the reporting period and the total assets held at the end of the year.

Balance sheet

Balance sheet (also known as a statement of financial position) is a statement of the assets, liabilities, and funds of the charity (the funds of the charity may also be known as the residual interest) at the end of the reporting period (financial year).

Donated services and facilities

Donated services and facilities include gifts of facilities or services including the contribution of volunteers. Donated services and facilities can also be referred to as intangible income.

Donations

Donations comprise gifts that will not provide any economic return to the donor other than the knowledge that someone will benefit from the donation. Income from donations includes gifts that must be spent on some particular area of work (i.e., restricted income funds) or given to be held as endowment funds. Donations will normally include gifts in kind and donated services.

Economic benefits

Economic benefits refer to the value derived from an asset in terms of cash flows generated, its cash flow generating capacity, or the service potential created, or costs saved or avoided by having control over the asset.

Fundraising costs

Fundraising costs consist of three categories:

- costs of generating donations;
- fundraising trading costs, which are the costs of trading to raise funds and include the cost of goods sold;
- any other costs associated with a trading operation.

Liability

Liability is an accounting term for a present obligation of the entity arising from past events, the settlement of which is expected to result in an outflow of economic resources from the entity.

Recognition

Recognition is the process of incorporating in the accounts (financial statements) an item that meets the definition of an 'element', and which satisfies the following criteria:

- It is probable that any future economic benefit associated with the item will flow to or from the entity.
- The item has a cost or value that can be measured with reliability.

Statement of financial activities

Statement of financial activities (SoFA), equivalent to a statement of comprehensive income, shows the income, the expenditure, gains and losses, and transfers between funds during the reporting period (the financial year). The statement reconciles total funds brought forward and total funds carried forward at the end of the financial year.

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Accounts

The Wirral Mayor's Charity Statement of Accounts 2023/24

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Trustees' Report

Objectives and Activities

The main purpose of this charity is to further local charitable objectives identified by the current Mayor. Throughout the year the charity runs fundraising events such as a Charity Ball and a Tea dance, receives donation collections and entries for the Mayor's lottery.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities and choosing the local charities to support during the year.

The Mayor's Charity furthers its charitable purposes for the public benefit through its donations to local charitable causes.

At the end of the charity's financial year (14 May), funds raised are donated to local charitable causes identified by the Trustees.

In the year 2023/24, the Mayor's charity used funds brought forward from the previous year to donate to:

- British Divers Marine Life Rescue;
- Incubabies;
- Leasowe Boxing Club;
- Maggies;
- Port Sunlight Orchestra;
- Prostate Cancer;
- Rek 41;
- RNLI Hoylake, New Brighton & West Kirby;
- St John's Hospice;
- Charles Thompson Mission;
- The Hive;
- The Journeymen;
- The Stroke Association;
- Ukraine Appeal.

Achievements and Performance

During 2023/24 the Mayor's Charity donated a total of £40,491 (£24,000 in 2022/23) to local charitable causes.

During 2023/24 the charity organised 2 major events, and was a beneficiary from another:

- Charity Ball
- Tea Dance
- Santa Dash

The Charity Ball fundraising event is held at Thornton Hall Hotel and members of the public can purchase tickets for a dinner and dance event and enjoy an evening of food and entertainment, as well as the chance to win raffle prizes. The Mayor's Charity Ball 2023 raised £5,550 (£5,807 in 2022/23).

The Christmas Tea Dance at Wallasey Town Hall raised £1,420.

The Santa Dash donated £321.

Additional funds have been raised during 2023/24 by donations from the public and the Mayor's Lottery, with £11,015 to be carried forward to 2024/25.

Financial Review

The main purpose of this charity is to raise funds to donate to local charitable causes. Ordinarily, this occurs in a yearlong cycle; the Mayor takes office, raises funds through events and lotteries and the charity donates the raised funds at the end of their term. The new Mayor is appointed, and the cycle begins again.

The Trustees have decided that holding reserves is unnecessary for this charity. The setup of the charity and the fact that a new Mayor is ordinarily appointed every year means that holding reserves would be unsuitable for this charity.

Structure, Governance and Management

The Mayor's Charity is a registered charity and is governed by a Trust Deed dated 2022, which replaced a Trust Deed dated 1 April 1986. Its purpose is to raise monies for the furtherance of local charitable causes.

The new charitable Trust Deed dated 2022 appoints one ex-officio Trustee, Wirral Council. The Trustee may appoint an additional Nominative Trustee by resolution.

Reference and Administrative Details

The Wirral Mayor's Charity is registered with The Charity Commission, registration number 518288.

The registered address of the charity is:

Metropolitan Borough Of Wirral
Electoral Registration Officer
Town Hall
Mortimer Street
Birkenhead
CH41 5BR

Those involved in 2023/24 financial year are Members of the Charitable Trusts Sub-Committee as well as those listed below:

- Councillor Jerry Williams, Mayor of Wirral
- Councillor Jeff Green, Past Mayor of Wirral

Exemptions from Disclosure

There are no exemptions from disclosure for the year 2023/24.

Funds Held as Custodian Trustee on Behalf of Others

The Wirral Mayors Charity and its Trustees do not act as a custodian on behalf of others.

Councillor Jerry Williams

Mayor of Wirral

Date: 12 February 2025

Independent Examiner's Report to the Trustees of The Wirral Mayor's Charity

I report to the trustees on my examination of the accounts of The Wirral Mayor's Charity (the Charity) for the year ended 14 May 2024.

Responsibilities and basis of report

As the Charity's trustees, 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 Charity'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 Charity 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.

Iain Miles, CIPFA

Internal Audit Manager, Wirral Council.

January 2025



Core Financial Statements

Statement of Financial Activities

2022/23			2023/24
£	Notes		£
		Income & Endowments from:	
(18,798)	2	Donations & legacies	(25,009)
(31,628)	2	Other trading activities	(29,779)
(50,426)		Total	(54,788)
		Expenditure on:	
21,588	3	Raising funds	19,399
24,000	3	Charitable activities	40,491
45,588		Total	59,890
(4,838)		Net (income) / expenditure	5,102
(4,838)		Net movement in funds	5,102
		Reconciliation of Funds:	
(11,279)		Total funds brought forward	(16,117)
(16,117)	4	Total funds carried forward	(11,015)

Balance Sheet

14 May 2023			14 May 2024
£	Notes		£
0		Total Fixed Assets	0
		Current Assets:	
18,740		Cash at bank and in hand	25,225
18,740		Total Current Assets	25,225
		Liabilities:	
(2,623)	10	Creditors: amounts falling due withi	(14,210)
16,117		Total Net Assets	11,015
		The Funds of the Charity	
(16,117)		Unrestricted funds	(11,015)
(16,117)		Total Charity Funds	(11,015)

These accounts were approved and authorised for issue on 12th February 2025.

Matthew Bennett

Director of Finance, Wirral Council



Notes to the Core Financial Statements

Note 1 - Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value.

The financial statements have been prepared in accordance with FRS102 and the Statement of Recommended Practice, Accounting and Reporting by Charities effective from 1 January 2019.

The accounts are prepared in sterling, and monetary values in these financial statements are rounded to the nearest £.

The accounts have been prepared under a going concern basis as there are no material uncertainties about the charity's ability to continue in future years.

Income Recognition

Donation income is recognised in the Statement of Financial Activities when payment has been received from the donor.

Income from other trading activities is predominantly income raised from events and so is recognised on an accrual basis for it to be matched against the expenditure incurred in generating it.

Expenditure Recognition

Expenditure is recognised in the Statement of Financial Activities on an accrual basis.

Note 2 – Analysis of Income

2022/23	2023/24
£	£
(18,798) Donations	(25,009)
(15,958) Lottery	(16,335)
(15,670) Fund raising events	(13,444)
(50,426) Total	(54,788)

Note 3 – Analysis of Expenditure

2022/23	2023/24
£	£
24,000 Donations	40,491
15,107 Lottery prizes & fees	13,341
6,481 Fund raising events	6,058
45,588 Total	59,890

Note 4 – Reconciliation of Funds

2022/23	2023/24
£	£
(11,279) Funds brought forward	(16,117)
(50,426) Incoming resources	(54,788)
45,588 Resources expended	59,890
(16,117) Funds carried forward	(11,015)

Note 5 – Donated Goods and Services

The charity has received the contribution of unpaid volunteers during 2023/24. The role of these volunteers was to facilitate the fund-raising events during the year. An additional volunteer carries out the administration and financial record keeping for the charity.

Note 6 – Disclosure of Trustees' Remuneration and Benefits

During 2023/24, none of the Trustees have been paid any remuneration or received any other benefits from an employment with the Wirral Mayor's Charity.

Note 7 – Disclosure of Trustees' Expenses

During 2023/24, no Trustees' expenses were incurred.

Note 8 - Disclosure of Audit, Independent Examination and Other Financial Service Fees

During 2023/24 no fees were payable for independent examination.

Note 9 - Related Party Transactions

During 2023/24, there have been no related party transactions that require disclosure.

Note 10 - Creditors

As at the 14th May 2024, the cheque relating to a third prize lottery hadn't been cashed (£100) and bank charges (£6) for the period to 11th May 2024 had not been charged to the bank by the end of the year. Both have been included in the accounts as a creditor.

Also, during the year, Wirral Mayor's Charity erroneously received a payment from Wirral Met College (£13,400), and this has been paid back during 2024/25. Income relating to the 24/25 Mayor has also been received in 23/24 (£705). Both have been excluded from 2023/24 income and treated as a creditor.

2022/23	2023/24
£	£
(1,250) Uncashed donations	(100)
(7) Bank charges	(6)
(1,366) Receipts in advance	(14,104)
(2,623) Total	(14,210)

Note 11 - Events After the Reporting Period

The Charity closed the 2023/24 financial year with £11,015. The funds raised during the year 2023/24 have been donated to the following charities:

- Birkenhead Kennels
- Wirral Autistic Society
- Upton In Bloom
- Woodchurch FC
- Overchurch Infant School Project
- History & Heritage Association
- RNLI New Brighton
- Wired Shop Mobility



Glossary

Glossary

Accounts

Accounts is a term used in the Statement of Recommended Practice (SORP) for Charities to refer to the statement of financial activities (SoFA), income and expenditure account (where produced or required by company law), balance sheet and statement of cash flows and notes.

Accruals accounts

Accruals accounts record the income and expenditure of the charity and the increase or reduction in its assets and liabilities. All income and charges relating to the reporting period to which the accounts relate must be considered without regard to the date of payment or receipt. Accruals accounts are compiled on a 'true and fair' basis in accordance with accounting standards and the SORP.

Asset

Asset is a resource controlled by the charity because of past events and from which future economic benefits are expected to enable the charity to further its charitable aims.

Audit

Audit when referred to in the SORP is the statutory requirement under charity law for an audit of the charity or the group where the charity's or group's gross income and/or assets exceed the relevant threshold. The audit threshold is set by charity law based on the income received in the reporting period and the total assets held at the end of the year.

Balance sheet

Balance sheet (also known as a statement of financial position) is a statement of the assets, liabilities, and funds of the charity (the funds of the charity may also be known as the residual interest) at the end of the reporting period (financial year).

Donated services and facilities

Donated services and facilities include gifts of facilities or services including the contribution of volunteers. Donated services and facilities can also be referred to as intangible income.

Donations

Donations comprise gifts that will not provide any economic return to the donor other than the knowledge that someone will benefit from the donation. Income from donations includes gifts that must be spent on some particular area of work (i.e., restricted income funds) or given to be held as endowment funds. Donations will normally include gifts in kind and donated services.

Economic benefits

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Fundraising costs

Fundraising costs consist of three categories:

- costs of generating donations;
- fundraising trading costs, which are the costs of trading to raise funds and include the cost of goods sold;
- any other costs associated with a trading operation.

Liability

Liability is an accounting term for a present obligation of the entity arising from past events, the settlement of which is expected to result in an outflow of economic resources from the entity.

Recognition

Recognition is the process of incorporating in the accounts (financial statements) an item that meets the definition of an 'element', and which satisfies the following criteria:

- It is probable that any future economic benefit associated with the item will flow to or from the entity.
- The item has a cost or value that can be measured with reliability.

Statement of financial activities

Statement of financial activities (SoFA), equivalent to a statement of comprehensive income, shows the income, the expenditure, gains and losses, and transfers between funds during the reporting period (the financial year). The statement reconciles total funds brought forward and total funds carried forward at the end of the financial year.

The Wirral Mayor's Charity Statement of Accounts 2023/24

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Trustees' Report

Objectives and Activities

The main purpose of this charity is to further local charitable objectives identified by the current Mayor. Throughout the year the charity runs fundraising events such as a Charity Ball and a Tea dance, receives donation collections and entries for the Mayor's lottery.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities and choosing the local charities to support during the year.

The Mayor's Charity furthers its charitable purposes for the public benefit through its donations to local charitable causes.

At the end of the charity's financial year (14 May), funds raised are donated to local charitable causes identified by the Trustees.

In the year 2023/24, the Mayor's charity used funds brought forward from the previous year to donate to:

- British Divers Marine Life Rescue;
- Incubabies;
- Leasowe Boxing Club;
- Maggies;
- Port Sunlight Orchestra;
- Prostate Cancer;
- Rek 41;
- RNLI Hoylake, New Brighton & West Kirby;
- St John's Hospice;
- Charles Thompson Mission;
- The Hive;
- The Journeymen;
- The Stroke Association;
- Ukraine Appeal.

Achievements and Performance

During 2023/24 the Mayor's Charity donated a total of £40,491 (£24,000 in 2022/23) to local charitable causes.

During 2023/24 the charity organised 2 major events, and was a beneficiary from another:

- Charity Ball
- Tea Dance
- Santa Dash

The Charity Ball fundraising event is held at Thornton Hall Hotel and members of the public can purchase tickets for a dinner and dance event and enjoy an evening of food and entertainment, as well as the chance to win raffle prizes. The Mayor's Charity Ball 2023 raised £5,550 (£5,807 in 2022/23).

The Christmas Tea Dance at Wallasey Town Hall raised £1,420.

The Santa Dash donated £321.

Additional funds have been raised during 2023/24 by donations from the public and the Mayor's Lottery, with £11,015 to be carried forward to 2024/25.

Financial Review

The main purpose of this charity is to raise funds to donate to local charitable causes. Ordinarily, this occurs in a yearlong cycle; the Mayor takes office, raises funds through events and lotteries and the charity donates the raised funds at the end of their term. The new Mayor is appointed, and the cycle begins again.

The Trustees have decided that holding reserves is unnecessary for this charity. The setup of the charity and the fact that a new Mayor is ordinarily appointed every year means that holding reserves would be unsuitable for this charity.

Structure, Governance and Management

The Mayor's Charity is a registered charity and is governed by a Trust Deed dated 2022, which replaced a Trust Deed dated 1 April 1986. Its purpose is to raise monies for the furtherance of local charitable causes.

The new charitable Trust Deed dated 2022 appoints one ex-officio Trustee, Wirral Council. The Trustee may appoint an additional Nominative Trustee by resolution.

Reference and Administrative Details

The Wirral Mayor's Charity is registered with The Charity Commission, registration number 518288.

The registered address of the charity is:

Metropolitan Borough Of Wirral
Electoral Registration Officer
Town Hall
Mortimer Street
Birkenhead
CH41 5BR

Those involved in 2023/24 financial year are Members of the Charitable Trusts Sub-Committee as well as those listed below:

- Councillor Jerry Williams, Mayor of Wirral
- Councillor Jeff Green, Past Mayor of Wirral

Exemptions from Disclosure

There are no exemptions from disclosure for the year 2023/24.

Funds Held as Custodian Trustee on Behalf of Others

The Wirral Mayors Charity and its Trustees do not act as a custodian on behalf of others.

Councillor Jerry Williams

Mayor of Wirral

Date: 12 February 2025

Independent Examiner's Report to the Trustees of The Wirral Mayor's Charity

I report to the trustees on my examination of the accounts of The Wirral Mayor's Charity (the Charity) for the year ended 14 May 2024.

Responsibilities and basis of report

As the Charity's trustees, 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 Charity'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 Charity 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.

Iain Miles, CIPFA

Internal Audit Manager, Wirral Council.

January 2025



Core Financial Statements

Statement of Financial Activities

2022/23			2023/24
£	Notes		£
		Income & Endowments from:	
(18,798)	2	Donations & legacies	(25,009)
(31,628)	2	Other trading activities	(29,779)
(50,426)		Total	(54,788)
		Expenditure on:	
21,588	3	Raising funds	19,399
24,000	3	Charitable activities	40,491
45,588		Total	59,890
(4,838)		Net (income) / expenditure	5,102
(4,838)		Net movement in funds	5,102
		Reconciliation of Funds:	
(11,279)		Total funds brought forward	(16,117)
(16,117)	4	Total funds carried forward	(11,015)

Balance Sheet

14 May 2023			14 May 2024
£	Notes		£
0		Total Fixed Assets	0
		Current Assets:	
18,740		Cash at bank and in hand	25,225
18,740		Total Current Assets	25,225
		Liabilities:	
(2,623)	10	Creditors: amounts falling due withi	(14,210)
16,117		Total Net Assets	11,015
		The Funds of the Charity	
(16,117)		Unrestricted funds	(11,015)
(16,117)		Total Charity Funds	(11,015)

These accounts were approved and authorised for issue on 12th February 2025.

Matthew Bennett

Director of Finance, Wirral Council



Notes to the Core Financial Statements

Note 1 - Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value.

The financial statements have been prepared in accordance with FRS102 and the Statement of Recommended Practice, Accounting and Reporting by Charities effective from 1 January 2019.

The accounts are prepared in sterling, and monetary values in these financial statements are rounded to the nearest £.

The accounts have been prepared under a going concern basis as there are no material uncertainties about the charity's ability to continue in future years.

Income Recognition

Donation income is recognised in the Statement of Financial Activities when payment has been received from the donor.

Income from other trading activities is predominantly income raised from events and so is recognised on an accrual basis for it to be matched against the expenditure incurred in generating it.

Expenditure Recognition

Expenditure is recognised in the Statement of Financial Activities on an accrual basis.

Note 2 – Analysis of Income

2022/23	2023/24
£	£
(18,798) Donations	(25,009)
(15,958) Lottery	(16,335)
(15,670) Fund raising events	(13,444)
(50,426) Total	(54,788)

Note 3 – Analysis of Expenditure

2022/23	2023/24
£	£
24,000 Donations	40,491
15,107 Lottery prizes & fees	13,341
6,481 Fund raising events	6,058
45,588 Total	59,890

Note 4 – Reconciliation of Funds

2022/23	2023/24
£	£
(11,279) Funds brought forward	(16,117)
(50,426) Incoming resources	(54,788)
45,588 Resources expended	59,890
(16,117) Funds carried forward	(11,015)

Note 5 – Donated Goods and Services

The charity has received the contribution of unpaid volunteers during 2023/24. The role of these volunteers was to facilitate the fund-raising events during the year. An additional volunteer carries out the administration and financial record keeping for the charity.

Note 6 – Disclosure of Trustees’ Remuneration and Benefits

During 2023/24, none of the Trustees have been paid any remuneration or received any other benefits from an employment with the Wirral Mayor’s Charity.

Note 7 – Disclosure of Trustees’ Expenses

During 2023/24, no Trustees' expenses were incurred.

Note 8 - Disclosure of Audit, Independent Examination and Other Financial Service Fees

During 2023/24 no fees were payable for independent examination.

Note 9 - Related Party Transactions

During 2023/24, there have been no related party transactions that require disclosure.

Note 10 - Creditors

As at the 14th May 2024, the cheque relating to a third prize lottery hadn’t been cashed (£100) and bank charges (£6) for the period to 11th May 2024 had not been charged to the bank by the end of the year. Both have been included in the accounts as a creditor.

Also, during the year, Wirral Mayor’s Charity erroneously received a payment from Wirral Met College (£13,400), and this has been paid back during 2024/25. Income relating to the 24/25 Mayor has also been received in 23/24 (£705). Both have been excluded from 2023/24 income and treated as a creditor.

2022/23	2023/24
£	£
(1,250) Uncashed donations	(100)
(7) Bank charges	(6)
(1,366) Receipts in advance	(14,104)
(2,623) Total	(14,210)

Note 11 - Events After the Reporting Period

The Charity closed the 2023/24 financial year with £11,015. The funds raised during the year 2023/24 have been donated to the following charities:

- Birkenhead Kennels
- Wirral Autistic Society
- Upton In Bloom
- Woodchurch FC
- Overchurch Infant School Project
- History & Heritage Association
- RNLI New Brighton
- Wired Shop Mobility



Glossary

Glossary

Accounts

Accounts is a term used in the Statement of Recommended Practice (SORP) for Charities to refer to the statement of financial activities (SoFA), income and expenditure account (where produced or required by company law), balance sheet and statement of cash flows and notes.

Accruals accounts

Accruals accounts record the income and expenditure of the charity and the increase or reduction in its assets and liabilities. All income and charges relating to the reporting period to which the accounts relate must be considered without regard to the date of payment or receipt. Accruals accounts are compiled on a 'true and fair' basis in accordance with accounting standards and the SORP.

Asset

Asset is a resource controlled by the charity because of past events and from which future economic benefits are expected to enable the charity to further its charitable aims.

Audit

Audit when referred to in the SORP is the statutory requirement under charity law for an audit of the charity or the group where the charity's or group's gross income and/or assets exceed the relevant threshold. The audit threshold is set by charity law based on the income received in the reporting period and the total assets held at the end of the year.

Balance sheet

Balance sheet (also known as a statement of financial position) is a statement of the assets, liabilities, and funds of the charity (the funds of the charity may also be known as the residual interest) at the end of the reporting period (financial year).

Donated services and facilities

Donated services and facilities include gifts of facilities or services including the contribution of volunteers. Donated services and facilities can also be referred to as intangible income.

Donations

Donations comprise gifts that will not provide any economic return to the donor other than the knowledge that someone will benefit from the donation. Income from donations includes gifts that must be spent on some particular area of work (i.e., restricted income funds) or given to be held as endowment funds. Donations will normally include gifts in kind and donated services.

Economic benefits

Economic benefits refer to the value derived from an asset in terms of cash flows generated, its cash flow generating capacity, or the service potential created, or costs saved or avoided by having control over the asset.

Fundraising costs

Fundraising costs consist of three categories:

- costs of generating donations;
- fundraising trading costs, which are the costs of trading to raise funds and include the cost of goods sold;
- any other costs associated with a trading operation.

Liability

Liability is an accounting term for a present obligation of the entity arising from past events, the settlement of which is expected to result in an outflow of economic resources from the entity.

Recognition

Recognition is the process of incorporating in the accounts (financial statements) an item that meets the definition of an 'element', and which satisfies the following criteria:

- It is probable that any future economic benefit associated with the item will flow to or from the entity.
- The item has a cost or value that can be measured with reliability.

Statement of financial activities

Statement of financial activities (SoFA), equivalent to a statement of comprehensive income, shows the income, the expenditure, gains and losses, and transfers between funds during the reporting period (the financial year). The statement reconciles total funds brought forward and total funds carried forward at the end of the financial year.

Internal Audit Report

Law & Corporate Services / Democratic and Member Services

Audit Review: Mayor's Charity Accounts 2023/24

Status – FINAL – January 2025

Distribution

For action:

- Karen Fox – Principal Civic & Electoral Services Officer
- Kris Cureton – Civic and Electoral Services Manager

For information

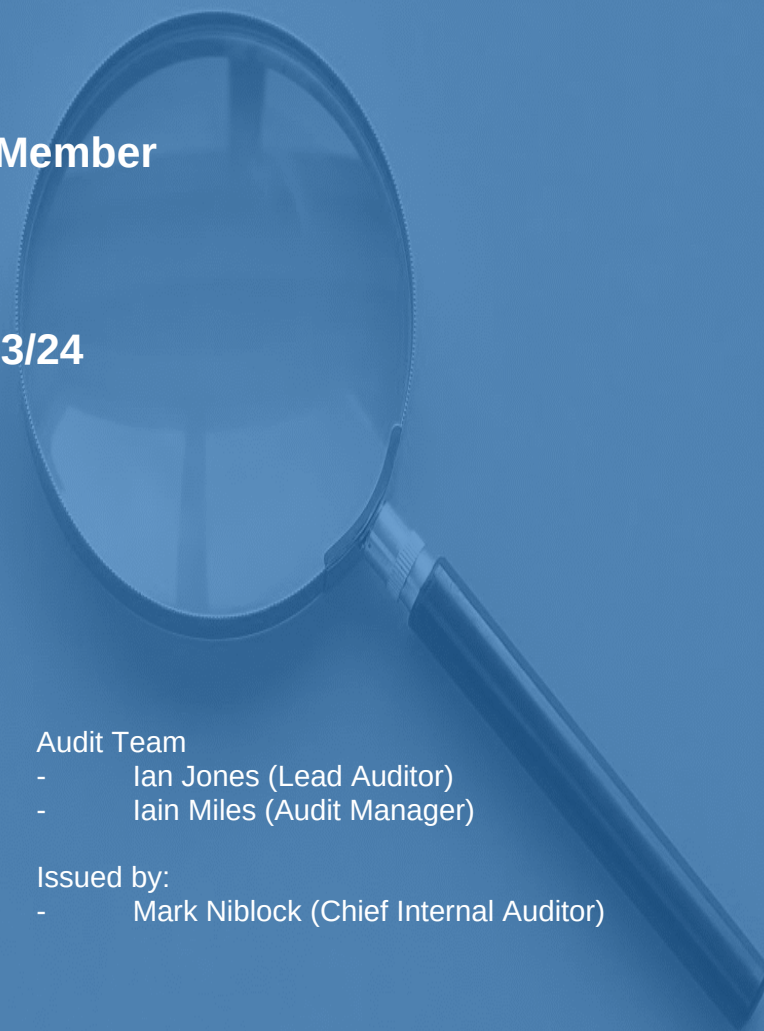
- Steve Fox – AD Governance & Corporate Support
- Vicki Shaw – Head of Legal Services
- Jill Travers – Director of Law and Corporate Services

Audit Team

- Ian Jones (Lead Auditor)
- Iain Miles (Audit Manager)

Issued by:

- Mark Niblock (Chief Internal Auditor)



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1	Executive Summary
2	Introduction
3	Audit Objectives and Scope
4	Findings, Observations and Recommendations
5	Next Steps
6	Management Action Plan and Feedback
7	Appendix 1 - Recommendations from previous audit
8	Appendix 2 - Independent Examiner's Report

Limitations & Responsibilities

The matters raised in this report were identified during the course of the audit fieldwork and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

It is management's responsibility to develop and maintain sound systems of risk management, internal control and governance and for the prevention and detection of irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems. The work performed by Internal Audit may not be relied upon to identify all system weaknesses that may exist. Neither should Internal Audit be relied upon to identify all circumstances of fraud or irregularity, should there be any, although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of control may not be proof against collusive fraud. Internal Audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

Public Sector Internal Audit Standards

Internal Audit work is designed to comply with the Public Sector Internal Audit Standards 2017. The Public Sector Internal Audit Standards provide a coherent and consistent Internal Audit Standards Framework for the whole of the Public Sector, and Internal Audit providers are required to demonstrate compliance via a structured mandatory mechanism of external assessment. Wirral Internal Audit Services were assessed in 2019 and were adjudged to be fully compliant in all areas.

Executive Summary

- 1.1 An independent examination of the Mayor's Charity Account for 2023/24 has been undertaken in accordance with the requirements of the Charities Act 2011.
- 1.2 The examination of the accounts consisted of a:
- Review of the accounting records.
 - Comparison of the accounts presented with those records.
 - A review of the accounts and consideration of any unusual items or disclosures identified.
- 1.3 Following the examination of the Charity's accounts an unqualified opinion can be provided for inclusion in the Wirral Mayor's Charity Statement of Accounts 2023/24- see Appendix 2.
- 1.4 The Council is now the sole Corporate Trustee of the Charity, with the trustee role being exercised through the Charitable Trusts sub-committee, as recommended by the Charity Commission.
- 1.5 During this year, initiatives have also been progressed:
- To maximise money available, the monthly lottery prizes on offer have been reviewed, and now total £1,000 a month as opposed to £1,250. The accounts show a surplus on the lottery of £2,994 for 2023/24 compared to £851 in the previous year.
 - To ensure that donations from the Mayor are received in a timely manner, and to increase financial control, the Bankers' Automated Clearing System (BACS) payments been used.
- 1.6 At the time of writing this report, we have not been able to confirm receipt from one charity who received a donation from the Mayor after the year-end, as detailed in paragraph 4.8. To aid this process in the future, we have recommended that a letter is sent to those receiving money requesting that they return a tear off strip to the Mayor via the Civic & Electoral Services Officer acknowledging receipt of the donation.

Overview of recommendations

- 1.7 The audit report includes **One** recommendation, which can be summarised as follows:

Priority Level	Number of Recommendations
High	NIL
Medium	One

Low	NIL
-----	-----

Organisational Risk Rating

Organisational Risk Rating		Definition
Major		The likelihood/impact of the risks identified during the review, should these materialise, would leave the Council open to a major risk of a fundamental or material nature. This opinion suggests that there are some potentially serious weaknesses in the design and/or operation of the control environment that may have a significant impact on the achievement of systems and/or corporate objectives if not addressed
Moderate		The likelihood/impact of the risks identified during the review, should these materialise, would leave the Council open to a moderate risk of a fundamental or material nature. This opinion suggests that there are some weaknesses in the design and/or operation of the control environment that may have varying degrees of impact on the achievement of systems and/or corporate objectives
Minor	×	The likelihood/impact of the risks identified during the review, should they materialise, would leave the Council open to minor non fundamental or material risk
Negligible		No weaknesses identified during the audit review and that the Council is not exposed to any risks directly associated with the findings

Introduction

- 2.1 An independent examination of the Mayor's Charity Account for 2023/24 has been undertaken in accordance with the requirements of the Charities Act 2011. This review was undertaken as part of the Internal Audit Plan approved by the Audit and Risk Management Committee. It will contribute to the overall opinion on the strength of internal control within the Council, which is reported on by the Chief Internal Auditor as part of the Internal Audit Annual Report
- 2.2 The audit is part of planned work and forms part of the Charity's submission to the Charities Commission when filing their annual accounts.
- 2.3 This report has been discussed with Kris Cureton, Electoral and Civic Services Manager and Karen Fox – Principal Civic & Electoral Services Officer. The report has also been shared with Steve Fox, AD Governance and Corporate Support, Vicki Shaw, Head of Legal Services, and Jill Travers, Director of Law and Corporate Services.

Audit Objectives and Scope

- 3.1 The objective of the audit was to undertake the independent examination of the Mayor's Charity Account for 2023/24, in accordance with the requirements of the Charities Act 2011.
- 3.2 The scope of the audit is as per the Charities Commission Independent Examiner's checklist form (CC32a) which requires an independent examination and sign-off of the Charity's accounts.
- 3.3 The examination of the accounts consisted of a:
 - Review of the accounting records
 - Comparison of the accounts presented with those records
 - A review of the accounts and consideration of any unusual items or disclosures identified.

Findings, Observations and Recommendations

- 4.1 The year-end for the Mayor's Charity Account was 14 May 2024. This year's fundraising has occurred through such activities as donation collections, entries for the Mayor's Lottery, the Charity Ball, the annual Tea Dance and receipt of donations from a Santa Dash during the year.
- 4.2 As in previous years, the accounts have been prepared from the cashbook and agreed to the underlying bank statements. We have undertaken an analytical review to consider the reasons for variances year on year – this has again been undertaken at the more detailed trial balance level rather than summary type of income and expenditure. We have also sought to gain independent assurances from third parties for significant donations received or paid out and have again received assurances from charity staff concerning procedures in place.
- 4.3 This report reflects the findings and recommendations from the independent examination of the Mayor's Charity Account for 2023/24. The report has been agreed with Kris Cureton, Electoral and Civic Services Manager and Karen Fox – Principal Civic & Electoral Services Officer. The report has also been shared with Steve Fox, AD Governance and Corporate Support, Vicki Shaw, Head of Legal Services, and Jill Travers, Director of Law and Corporate Services.
- 4.4 The Cashbook included items that were paid and received after the year end (14 May 2024), and it should be ensured that these items are captured in next year's account, as was similarly undertaken for this year's account.

- 4.5 As in previous years, officers from the Finance team have produced an annual report and formalised set of accounts prior to Internal Audit's independent examination. This shows separation of duties between the cashbook, the preparation of the accounts and the independent examination of those accounts. The continued involvement of Finance and Legal officers helps to mitigate the potential inherent risk with all small charities of over-reliance on a small number of officers / volunteers to handle the charity's accounts and finances.

Items from this year's audit:

- 4.6 We were unable to verify receipt of one donation to the Charity from Oxtun Society Xmas Lights for an amount of £100.
- 4.7 Officers reviewed the operation of the lottery by reviewing the monthly prizes on offer during the year, offering a total monthly prize pot of £1,000 instead of the previous £1,250 from October 2023 onwards. This allowed the Council lottery to raise a surplus of £2,994 for 2023/24 compared to £851 in the previous year
- 4.8 The 2023/24 Mayor dispersed his donation payments post year end; these are included in this account as Events After the Reporting Period. At the time of writing this report, we have not been able to confirm receipt of one donation made of £500 to Woodchurch Juniors.
- 4.9 We had trouble confirming receipt from the charities that they had received the monies from the Mayor. To aid this process in the future, we recommend that a letter is sent to those receiving money requesting that they return a tear off strip to the Mayor via the Civic & Electoral Services Officer acknowledging receipt of the donation.
- 4.10 During this year, payments were made using the BACS payment system as this is deemed to be more secure form of payment than issuing a cheque and waiting for the payee to bank the cheque. With BACS, the payment will show instantaneously within both accounts.
- 4.11 The Charity Commission guidance requires Charity Trustees to undertake an annual review of the charity's internal financial controls. As the Council is the sole Corporate Trustee of the Charity, the trustee role is exercised through the Charitable Trust's sub-committee and their work programme should include an annual review of the charity's internal financial controls. This is undertaken during their annual committee meeting to agree the accounts for submission to the Charity Commission. The charity's internal financial controls are reviewed every 6 months with the Council's legal department and the Civic Manager.
- 4.12 Following the review, the following table sets out the issues identified and our recommendations.

Ref	Risk and Potential Implications	Finding	Recommendation	Priority Level
4.13	Without acknowledgment of receipt of the Mayor's donation, it is difficult to ascertain that the monies have been received by the correct recipient.	As in previous years, we had trouble confirming receipt from the charities that they had received the monies from the Mayor.	Consideration should be given to sending a letter to those receiving money by way of a donation from the Mayor's charity requesting that they return a tear off strip to the Mayor via the Civic & Electoral Services Officer acknowledging receipt of the donation.	MEDIUM

Next Steps

- 5.1 Please complete the Action Plan and return to **Ian Jones**. Please consider whether any of the risks highlighted in this report need to be reflected in the department's risk register.
- 5.2 Progress in implementing the recommendations will be kept under regular review in line with the agreed action plan timescales and reported regularly to the relevant Departmental Management Team and the Senior Leadership Team through the Power BI reporting framework.
- 5.3 Your feedback is very important to us. Please complete the Customer Feedback request included at the end of the action plan and return this with your completed action plan. We may contact you to discuss this feedback.
- 5.4 The Chief Internal Auditor (CIA) provides a regular update on internal audit activity to the Audit and Risk Management Committee. Key issues arising from this review or in respect of delays in implementing the recommendations will be considered for inclusion in the CIA's report.
- 5.5 Thank you for your help and co-operation during the audit. Please contact **Ian Jones** if you wish to discuss the report further.

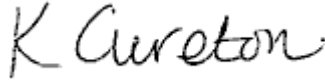
Management Action Plan and Feedback

<u>Key: Recommendation Priority Levels</u>		
HIGH	MEDIUM	LOW
A matter that is fundamental to the control environment for the specific area under review. The matter may cause a system objective not to be met. This needs to be addressed as a matter of urgency (suggested timescale: within one month).	A matter that is significant to the control environment for the specific area under review. The matter may threaten the achievement of a system objective.	A matter that requires attention and would improve the control environment for the specific area under review. The matter may impact on the achievement of a system objective.

Ref	Recommendation	Priority Level	Agreed Y/N	Plan for Implementation	Expected Implementation Date	Role of Responsible Officer
6.1	Consideration should be given to sending a letter to those receiving money by way of a donation from the Mayor's charity requesting that they return a tear off strip to the Mayor via the Civic & Electoral Services Officer acknowledging receipt of the donation.	MEDIUM	Y	Payment by Bacs will be made to the charities the day before the presentation. When they arrive at the presentation they will be asked to sign to confirm that they have received the donation amount.	Immediate	Civic & Electoral Services Manager

How satisfied were you with the overall service received from Internal Audit? (please ✓ to indicate)							
Very satisfied	✓	Satisfied		Dissatisfied		Very Dissatisfied	
Please provide any additional comments:							
Exceptional service and communication throughout the process.							

If you would like to discuss any aspect of this audit, please contact the Chief Internal Auditor.

Completed by: Kris Cureton Signed:  Date: 28.01.2025

Recommendations from Previous Audit

Appendix 1

Ref	Recommendation	Priority Level	Agreed Y/N	Plan for Implementation	Expected Implementation Date	Role of Responsible Officer
6.1	Receipts for all expenditure should be requested and retained in all cases.	MEDIUM	Yes	All receipts are now scanned and retained in the folder relevant to the event. This will prevent the omission / loss of receipts for future years' accounts.	In place from August 2023	Civic & Electoral Services Manager
6.2	To maximise money raised, consideration could be given to reviewing the monthly prizes on offer.	MEDIUM	Yes	The monthly prize structure for the lottery was changed in September 2023. The total prize fund per month was reduced from £1250 to £1000. The new maximum figure is split as 1 st prize £700, 2 nd prize £200, and 3 rd prize £100. Legal have checked and agreed the new structure and all participants were contacted to advise what the new prize structure would be from September 2023.	Implemented September 2023	Civic & Electoral Services Manager
6.3	The work programme for the Charitable Trusts sub-committee should include an annual review of the charity's internal financial controls	MEDIUM		The charity's internal financial controls are reviewed every 6 months with the Council's legal department and the Civic Manager. The bank statements are analysed every month and the information categorised and recorded in the internal charity account ledgers held by the Civic Team.	In place	Civic & Electoral Services Manager

8. Independent Examiner's Report

Appendix 2

I report to the trustees on my examination of the accounts of The Wirral Mayor's Charity (the Charity) for the year ended 14 May 2024.

Responsibilities and basis of report

As the Charity's trustees, 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 Charity'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 Charity 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.

Iain Miles, CIPFA

Internal Audit Manager, Wirral Council.

January 2025

Accounts

The Wirral Mayor's Charity Statement of Accounts 2022/23

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Trustees' Report

Objectives and Activities

The main purpose of this charity is to further local charitable objectives identified by the current Mayor. Throughout the year the charity runs fundraising events such as a Charity Ball and a Tea dance, receives donation collections and entries for the Mayor's lottery.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities and choosing the local charities to support during the year.

The Mayor's Charity furthers its charitable purposes for the public benefit through its donations to local charitable causes.

At the end of the charity's financial year (14 May), funds raised are donated to local charitable causes identified by the Trustees.

In the year 2022/23, the Mayor's charity used funds brought forward from the previous year to donate to:

- Tiny Stars towards the Neonatal at Arrowe Park Hospital;
- New Brighton Lifeboat;
- Hoylake Lifeboat;
- Cerebral Palsy Charity Stick N Step.

Achievements and Performance

During 2022/23 the Mayor's Charity donated a total of £24,000 (£2,300 in 2021/22) to local charitable causes. This is a significant increase from the previous year as more events were organised after the pandemic. These donations relate to the activity initiated in the 2021/22 Mayoral year.

During 2022/23 the charity organised 2 major events, and was a beneficiary from another;

- Charity Ball
- Tea Dance
- Golf event

The Charity Ball fundraising event is held at Thornton Hall Hotel and members of the public can purchase tickets for a dinner and dance event and enjoy an evening of food and entertainment, as well as the chance to win raffle prizes. The Mayor's Charity Ball 2022 raised £5,807 (£8,610 in 2021/22).

The Christmas Tea Dance at Wallasey Town Hall raised £2,399.

The Golf event was organised through Condry Lofthouse Architects and raised £24,209.

Additional funds have been raised during 2022/23 by donations from the public and the Mayor's Lottery, with £16,117 to be carried forward to 2023/24.

Financial Review

The main purpose of this charity is to raise funds to donate to local charitable causes. Ordinarily, this occurs in a yearlong cycle; the Mayor takes office, raises funds through events and lotteries and the charity donates the raised funds at the end of their term. The new Mayor is appointed, and the cycle begins again.

The Trustees have decided that holding reserves is unnecessary for this charity. The setup of the charity and the fact that a new mayor is ordinarily appointed every year means that holding reserves would be unsuitable for this charity.

Structure, Governance and Management

The Mayor's Charity is a registered charity and is governed by a Trust Deed dated 2022, which replaced a Trust Deed dated 1 April 1986. Its purpose is to raise monies for the furtherance of local charitable causes.

The charity Trustees were previously made up of four ex-officio Trustees, namely the Mayor, the past Mayor, the Chief Executive, and the Chief Financial Officer of Wirral Council.

The new charitable Trust Deed dated 2022 appoints one ex-officio Trustee, Wirral Council. The Trustee may appoint an additional Nominative Trustee by resolution.

Reference and Administrative Details

The Wirral Mayor's Charity is registered with The Charity Commission, registration number 518288.

The registered address of the charity is:

Brighton Street
Wallasey
Wirral
CH44 8ED

Those involved in 2022/23 financial year are Members of the Charitable Trusts Sub-Committee as well as those listed below:

- Councillor Jeff Green, Mayor of Wirral
- Councillor George Davies, Past Mayor of Wirral

Exemptions from Disclosure

There are no exemptions from disclosure for the year 2022/23.

Funds Held as Custodian Trustee on Behalf of Others

The Wirral Mayors Charity and its Trustees do not act as a custodian on behalf of others.

Councillor Jeff Green

Mayor of Wirral

Date: 14 February 2024

Independent Examiner's Report to the Trustees of The Wirral Mayor's Charity

I report to the trustees on my examination of the accounts of The Wirral Mayor's Charity (the Charity) for the year ended 14 May 2023.

Responsibilities and basis of report

As the Charity's trustees, 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 Charity'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 Charity 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.

Iain Miles, CIPFA

Internal Audit Manager, Wirral Council.

February 2024



Core Financial Statements

Statement of Financial Activities

2021/22 £	Notes		2022/23 £
		Income & Endowments from:	
(2,105)	2	Donations & legacies	(18,798)
(29,240)	2	Other trading activities	(31,628)
(31,345)		Total	(50,426)
		Expenditure on:	
20,069	3	Raising funds	21,588
2,300	3	Charitable activities	24,000
22,369		Total	45,588
(8,976)		Net (income) / expenditure	(4,838)
(8,976)		Net movement in funds	(4,838)
		Reconciliation of Funds:	
(2,303)		Total funds brought forward	(11,279)
(11,279)	4	Total funds carried forward	(16,117)

Balance Sheet

14 May 2022 £	Notes		14 May 2023 £
0		Total Fixed Assets	0
		Current Assets:	
11,287		Cash at bank and in hand	18,740
11,287		Total Current Assets	18,740
		Liabilities:	
(8)	10	Creditors: amounts falling due with	(2,623)
11,279		Total Net Assets	16,117
		The Funds of the Charity	
(11,279)		Unrestricted funds	(16,117)
(11,279)		Total Charity Funds	(16,117)

These accounts were approved and authorised for issue on 14th February 2024.

Matthew Bennett

Director of Finance, Wirral Council



Notes to the Core Financial Statements

Note 1 - Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value.

The financial statements have been prepared in accordance with FRS102 and the Statement of Recommended Practice, Accounting and Reporting by Charities effective from 1 January 2019.

The accounts are prepared in sterling, and monetary values in these financial statements are rounded to the nearest £.

The accounts have been prepared under a going concern basis as there are no material uncertainties about the charity's ability to continue in future years.

Income Recognition

Donation income is recognised in the Statement of Financial Activities when payment has been received from the donor.

Income from other trading activities is predominantly income raised from events and so is recognised on an accrual basis for it to be matched against the expenditure incurred in generating it.

Expenditure Recognition

Expenditure is recognised in the Statement of Financial Activities on an accrual basis.

Note 2 – Analysis of Income

2021/22	2022/23
£	£
(2,105) Donations	(18,798)
(15,505) Lottery	(15,958)
(13,735) Fund raising events	(15,670)
(31,345) Total	(50,426)

Note 3 – Analysis of Expenditure

2021/22	2022/23
£	£
2,300 Donations	24,000
15,038 Lottery prizes & fees	15,107
5,031 Fund raising events	6,481
22,369 Total	45,588

Note 4 – Reconciliation of Funds

2021/22	2022/23
£	£
(2,303) Funds brought forward	(11,279)
(31,345) Incoming resources	(50,426)
22,369 Resources expended	45,588
(11,279) Funds carried forward	(16,117)

Note 5 – Donated Goods and Services

The charity has received the contribution of unpaid volunteers during 2022/23. The role of these volunteers was to facilitate the fund-raising events during the year. An additional volunteer carries out the administration and financial record keeping for the charity.

Note 6 – Disclosure of Trustees’ Remuneration and Benefits

During 2022/23, none of the Trustees have been paid any remuneration or received any other benefits from an employment with the Wirral Mayor’s Charity.

Note 7 – Disclosure of Trustees’ Expenses

During 2022/22, no Trustees' expenses were incurred.

Note 8 - Disclosure of Audit, Independent Examination and Other Financial Service Fees

During 2022/23 no fees were payable for independent examination.

Note 9 - Related Party Transactions

During 2022/23, there have been no related party transactions that require disclosure.

Note 10 - Creditors

As at the 14th May 2023, the cheques relating to April’s lottery hadn’t been cashed (£1,250) and bank charges (£7) for the period to 11th May 2023 had not been charged to the bank by the end of the year. Both have been included in the accounts as a creditor.

Also, during the year, Wirral Mayor’s Charity erroneously received an extra instalment from the Council for lottery contributions, and this will be paid back during 2023/24. This has been excluded on income and is treated as a creditor (£1,366)

2021/22	2022/23
£	£
0 Uncashed donations	(1,250)
(8) Bank charges	(7)
0 Receipts in advance	(1,366)
(8) Total	(2,623)

Note 11 - Events After the Reporting Period

The Charity closed the 2022/23 financial year with £16,117. The funds raised during the year 2022/23 as well as an additional donation of £24,359 from the financial year 2023/24 have been donated to the following charities in September 2023:

- Incubabies £16,026;
- Maggies £15,000 ;
- RNLI New Brighton £1,000;
- RNLI West Kirby £1,000;
- St Johns Hospice £1,000;
- Prostate Cancer £1,000;
- Rek 41 £1,000;
- RNLI Hoylake £500;
- Ukraine Appeal £500;
- Port Sunlight Orchestra £500;
- Leasowe Boxing Club £500;
- The Charles Thompson Mission £500;
- The Journeymen £500;
- The Stroke Association £500;
- British Divers Marine Life Rescue £500;
- The Hive £500;



Glossary

Glossary

Accounts

Accounts is a term used in the Statement of Recommended Practice (SORP) for Charities to refer to the statement of financial activities (SoFA), income and expenditure account (where produced or required by company law), balance sheet and statement of cash flows and notes.

Accruals accounts

Accruals accounts record the income and expenditure of the charity and the increase or reduction in its assets and liabilities. All income and charges relating to the reporting period to which the accounts relate must be considered without regard to the date of payment or receipt. Accruals accounts are compiled on a 'true and fair' basis in accordance with accounting standards and the SORP.

Asset

Asset is a resource controlled by the charity because of past events and from which future economic benefits are expected to enable the charity to further its charitable aims.

Audit

Audit when referred to in the SORP is the statutory requirement under charity law for an audit of the charity or the group where the charity's or group's gross income and/or assets exceed the relevant threshold. The audit threshold is set by charity law based on the income received in the reporting period and the total assets held at the end of the year.

Balance sheet

Balance sheet (also known as a statement of financial position) is a statement of the assets, liabilities, and funds of the charity (the funds of the charity may also be known as the residual interest) at the end of the reporting period (financial year).

Donated services and facilities

Donated services and facilities include gifts of facilities or services including the contribution of volunteers. Donated services and facilities can also be referred to as intangible income.

Donations

Donations comprise gifts that will not provide any economic return to the donor other than the knowledge that someone will benefit from the donation. Income from donations includes gifts that must be spent on some particular area of work (i.e., restricted income funds) or given to be held as endowment funds. Donations will normally include gifts in kind and donated services.

Economic benefits

Economic benefits refer to the value derived from an asset in terms of cash flows generated, its cash flow generating capacity, or the service potential created, or costs saved or avoided by having control over the asset.

Fundraising costs

Fundraising costs consist of three categories:

- costs of generating donations;
- fundraising trading costs, which are the costs of trading to raise funds and include the cost of goods sold;
- any other costs associated with a trading operation.

Liability

Liability is an accounting term for a present obligation of the entity arising from past events, the settlement of which is expected to result in an outflow of economic resources from the entity.

Recognition

Recognition is the process of incorporating in the accounts (financial statements) an item that meets the definition of an 'element', and which satisfies the following criteria:

- It is probable that any future economic benefit associated with the item will flow to or from the entity.
- The item has a cost or value that can be measured with reliability.

Statement of financial activities

Statement of financial activities (SoFA), equivalent to a statement of comprehensive income, shows the income, the expenditure, gains and losses, and transfers between funds during the reporting period (the financial year). The statement reconciles total funds brought forward and total funds carried forward at the end of the financial year.

Accounts

The Wirral Mayor's Charity Statement of Accounts 2021/22

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Trustees' Report

Objectives and Activities

The main purpose of this charity is to further local charitable objectives identified by the current Mayor. Throughout the year the charity usually runs several fundraising events although this did not take place during 2020/21 due to the Covid-19 pandemic. However, events have begun to resume during 2021/22, and fundraising such as donation collections and entries for the Mayor's lottery have continued.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities and choosing the local charities to support during the year.

The Mayor's Charity furthers its charitable purposes for the public benefit through its donations to local charitable causes.

At the end of the charity's financial year (14 May), funds raised are donated to local charitable causes identified by the Trustees.

In the year 2021/22, the Mayor's charity used funds brought forward from the previous year to donate to:

- Upton Village Community Group who support local residents.
- Dementia Together Wirral which is a social club for anyone affected by memory issues or dementia, which brings people affected by dementia together, to enjoy friendship, fun and community.
- Open Door Centre which provides a drop-in facility and support for young people who are struggling with mental health issues.

Achievements and Performance

This year the Mayor's Charity was able to donate a total of £2,300 (£13,650 in 2020/21) to local charitable causes. This is a significant reduction from the previous year which is largely due to a smaller balance brought forward from 2020/21 resulting from reduced activity in 2020/21 due to the Covid-19 pandemic.

Additional funds have been raised during 2021/22 from a charity ball held late 2021, in addition to donations from the public and the Mayor's Lottery, with £11,279 to be carried forward to 2022/23.

The Charity Ball, which prior to Covid-19 was typically the largest fundraising event of the year, is held at Thornton Hall Hotel and members of the public can purchase tickets for a dinner and dance event and enjoy an evening of food and entertainment, as well as the chance to win raffle prizes. The Mayor's Charity Ball 2021 raised £8,610 (£4,461 in 2019/20, with the event not taking place in 2020/21).

Financial Review

The main purpose of this charity is to raise funds to donate to local charitable causes. Ordinarily, this occurs in a yearlong cycle; the Mayor takes office, raises funds through

events and lotteries and the charity donates the raised funds at the end of their term. The new Mayor is appointed, and the cycle begins again.

The Trustees have decided that holding reserves is unnecessary for this charity. The setup of the charity and the fact that a new mayor is ordinarily appointed every year means that holding reserves would be unsuitable for this charity.

Structure, Governance and Management

The Mayor's Charity is a registered charity and is governed by a Trust Deed dated 2022, which replaced a Trust Deed dated 1 April 1986. Its purpose is to raise monies for the furtherance of local charitable causes.

The charity Trustees were previously made up of four ex-officio Trustees, namely the Mayor, the past Mayor, the Chief Executive, and the Chief Financial Officer of Wirral Council.

The new charitable Trust Deed dated 2022 appoints one ex-officio Trustee, Wirral Council. The Trustee may appoint an additional Nominative Trustee by resolution.

Reference and Administrative Details

The Wirral Mayor's Charity is registered with The Charity Commission, registration number 518288.

The registered address of the charity is:

Brighton Street
Wallasey
Wirral
CH44 8ED

The names of those who were Trustees during the 2021/22 financial year are listed below:

- Councillor George Davies, Mayor of Wirral
- Councillor Tony Smith, Past Mayor of Wirral
- Mr Paul Satoor, Chief Executive, Wirral Council
- Ms. Shaer Halewood, Director of Resources

Exemptions from Disclosure

There are no exemptions from disclosure for the year 2021/22.

Funds Held as Custodian Trustee on Behalf of Others

The Wirral Mayors Charity and its Trustees do not act as a custodian on behalf of others.

Councillor George Davies

Trustee / Mayor of Wirral

Date: 18th January 2023

Independent Examiner's Report to the Trustees of The Wirral Mayor's Charity

I report to the trustees on my examination of the accounts of The Wirral Mayor's Charity (the Charity) for the year ended 14 May 2022.

Responsibilities and basis of report

As the Charity's trustees, 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 Charity'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 Charity 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.

Iain Miles, CIPFA

Internal Audit Manager, Wirral Council.

January 2023.



Core Financial Statements

Statement of Financial Activities

2020/21			2021/22
£	Notes		£
		Income & Endowments from:	
(4,151)	2	Donations & legacies	(2,105)
(16,662)	2	Other trading activities	(29,240)
(20,812)		Total	(31,345)
		Expenditure on:	
15,020	3	Raising funds	20,069
13,650	3	Charitable activities	2,300
28,670		Total	22,369
7,858		Net (income) / expenditure	(8,976)
7,858		Net movement in funds	(8,976)
		Reconciliation of Funds:	
(10,160)		Total funds brought forward	(2,303)
(2,303)	4	Total funds carried forward	(11,279)

Balance Sheet

14 May 2021			14 May 2022
£	Notes		£
0		Total Fixed Assets	0
		Current Assets:	
3,553		Cash at bank and in hand	11,287
3,553		Total Current Assets	11,287
		Liabilities:	
(1,250)	10	Creditors: amounts falling due with	(8)
2,303		Total Net Assets	11,279
		The Funds of the Charity	
(2,303)		Unrestricted funds	(11,279)
(2,303)		Total Charity Funds	(11,279)

These accounts were approved and authorised for issue on 18th January 2023.

Matthew Bennett

Director of Finance



Notes to the Core Financial Statements

Note 1 - Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value.

The financial statements have been prepared in accordance with FRS102 and the Statement of Recommended Practice, Accounting and Reporting by Charities effective from 1 January 2019.

The accounts are prepared in sterling, and monetary values in these financial statements are rounded to the nearest £.

The accounts have been prepared under a going concern basis as there are no material uncertainties about the charity's ability to continue in future years.

Income Recognition

Donation income is recognised in the Statement of Financial Activities when payment has been received from the donor.

Income from other trading activities is predominantly income raised from events and so is recognised on an accrual basis for it to be matched against the expenditure incurred in generating it.

Expenditure Recognition

Expenditure is recognised in the Statement of Financial Activities on an accrual basis.

Note 2 – Analysis of Income

2020/21		2021/22
£		£
(4,151)	Donations	(2,105)
(16,528)	Lottery	(15,505)
(134)	Fund raising events	(13,735)
(20,812)	Total	(31,345)

Note 3 – Analysis of Expenditure

2020/21		2021/22
£		£
13,650	Donations	2,300
15,020	Lottery prizes & fees	15,038
0	Fund raising events	5,031
28,670	Total	22,369

Note 4 – Reconciliation of Funds

2020/21		2021/22
£		£
(10,160)	Funds brought forward	(2,303)
(20,812)	Incoming resources	(31,345)
28,670	Resources expended	22,369
(2,302)	Funds carried forward	(11,279)

Note 5 – Donated Goods and Services

The charity has received the contribution of unpaid volunteers during 2021/22. The role of these volunteers was to facilitate the fund-raising events during the year. An additional volunteer carries out the administration and financial record keeping for the charity.

Note 6 – Disclosure of Trustees' Remuneration and Benefits

During 2021/22, none of the Trustees have been paid any remuneration or received any other benefits from an employment with the Wirral Mayor's Charity.

Note 7 – Disclosure of Trustees' Expenses

During 2021/22, no Trustees' expenses were incurred.

Note 8 - Disclosure of Audit, Independent Examination and Other Financial Service Fees

During 2021/22 no fees were payable for independent examination.

Note 9 - Related Party Transactions

During 2021/22, there have been no related party transactions that require disclosure.

Note 10 - Creditors

All cheques issued by the charity during 2021/22 had been cashed by the end of the year. However, bank charges (£8) for the period to 11th May 2022 had not been charged to the bank by the end of the year and have therefore been included in the accounts as a creditor.

2020/21		2021/22
£		£
(1,250)	Uncashed donations	0
0	Bank charges	(8)
0	Total	(8)

Note 11 - Events After the Reporting Period

The Charity closed the 2021/22 financial year with £11,279. The funds raised during the year 2021/22 as well as an additional £12,668 from the year 2022/23 have been donated to the following charities in August 2022:

- Tiny Stars £12,000;
- New Brighton Lifeboat £8,000;
- Hoylake Lifeboat £3,000;
- Stick N Step £1,000.



Glossary

Glossary

Accounts

Accounts is a term used in the SORP to refer to the statement of financial activities (SoFA), income and expenditure account (where produced or required by company law), balance sheet and statement of cash flows and notes

Accruals accounts

Accruals accounts record the income and expenditure of the charity and the increase or reduction in its assets and liabilities. All income and charges relating to the reporting period to which the accounts relate must be considered without regard to the date of payment or receipt. Accruals accounts are compiled on a 'true and fair' basis in accordance with accounting standards and the SORP.

Asset

Asset is a resource controlled by the charity because of past events and from which future economic benefits are expected to enable the charity to further its charitable aims.

Audit

Audit when referred to in the SORP is the statutory requirement under charity law for an audit of the charity or the group where the charity's or group's gross income and/or assets exceed the relevant threshold. The audit threshold is set by charity law based on the income received in the reporting period and the total assets held at the end of the year.

Balance sheet

Balance sheet (also known as a statement of financial position) is a statement of the assets, liabilities, and funds of the charity (the funds of the charity may also be known as the residual interest) at the end of the reporting period (financial year)

Donated services and facilities

Donated services and facilities include gifts of facilities or services including the contribution of volunteers. Donated services and facilities can also be referred to as intangible income.

Donations

Donations comprise gifts that will not provide any economic return to the donor other than the knowledge that someone will benefit from the donation. Income from donations includes gifts that must be spent on some particular area of work (i.e., restricted income funds) or given to be held as endowment funds. Donations will normally include gifts in kind and donated services.

Economic benefits

Economic benefits refer to the value derived from an asset in terms of cash flows generated, its cash flow generating capacity, or the service potential created, or costs saved or avoided by having control over the asset.

Fundraising costs

Fundraising costs consist of three categories:

- costs of generating donations;
- fundraising trading costs, which are the costs of trading to raise funds and include the cost of goods sold;
- any other costs associated with a trading operation

Liability

Liability is an accounting term for a present obligation of the entity arising from past events, the settlement of which is expected to result in an outflow of economic resources from the entity.

Recognition

Recognition is the process of incorporating in the accounts (financial statements) an item that meets the definition of an 'element', and which satisfies the following criteria:

- It is probable that any future economic benefit associated with the item will flow to or from the entity.
- The item has a cost or value that can be measured with reliability.

Statement of financial activities

Statement of financial activities (SoFA), analogous to a statement of comprehensive income, shows the income, the expenditure, gains and losses, and transfers between funds during the reporting period (the financial year). The statement reconciles total funds brought forward and total funds carried forward at the end of the financial year.