



CHARITABLE TRUSTS SUB-COMMITTEE

Wednesday, 12 February 2025

REPORT TITLE:	WIRRAL MAYOR'S CHARITY - STATEMENT OF ACCOUNTS 2023-24
REPORT OF:	DIRECTOR OF FINANCE

REPORT SUMMARY

This report presents the Statement of Accounts of the Mayor's Charity for the year ended 14th May 2024 for approval. This includes the carried forward amount of £11,015, which has subsequently been donated to various charities in 2024/25.

Also included is the Internal Audit report into the Mayor's Charity Account.

RECOMMENDATION

The Charitable Trusts Sub-Committee is requested to approve the Statement of Accounts and the Internal Audit report.

SUPPORTING INFORMATION

1.0 REASON/S FOR RECOMMENDATION

- 1.1 The Charitable Trusts Sub-Committee has responsibility for approving the Mayor's Charity Statement of Accounts and the Internal Audit Report. This report allows the Sub-Committee to comment and recommend submission of the accounts to The Charity Commission.

2.0 OTHER OPTIONS CONSIDERED

- 2.1 The Statement of Accounts are required to be produced in accordance with statutory guidance. As directed by the Statement of Recommended Practice, Accounting and Reporting by Charities, charities must submit their final accounts to The Charity Commission within 10 months of the end of their financial year. Therefore, no other options are appropriate.

3.0 BACKGROUND INFORMATION

- 3.1 Preparation and publication of the annual Statement of Accounts is a specific statutory requirement and the Mayor's Charity must provide for this within the predetermined statutory timetable.
- 3.2 The preparation and publication of annual Accounts provides information that is intended to be of use to a range of stakeholders (including Trustees, members of the public, etc.) in evaluating the financial performance of the Charity and its stewardship of funds.
- 3.3 The annual Statement of Accounts is required to be compliant with the Financial Reporting Standards (FRS) and the Statement of Recommended Practice, Accounting and Reporting by Charities, which establish "proper" accounting practices to ensure charity's accounts are prepared consistently with the objective of providing a true and fair view of the charity's financial position and financial performance for the year ended 14th May 2024. These must be submitted to the Charity Commission within 10 months of the year end position, which for 2023/24 will be by 14th March 2025.
- 3.4 The Charities Commission requires an independent examination and sign-off of the Charity's accounts, and the Council's Internal Audit function have reviewed the accounts as per the Charities Commission Independent Examiners Checklist. The independent examination includes a review of the accounting records, comparison of these with the accounts presented, and a review of the accounts and consideration of any unusual items or disclosures identified.
- 3.5 The Statement of Accounts and Internal Audit Report are presented as Appendices 1 and 2.

4.0 FINANCIAL IMPLICATIONS

4.1 The Mayor's Charity closed the 2023/24 financial year with a balance of £11,015. These funds have subsequently 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;

5.0 LEGAL IMPLICATIONS

5.1 The Statement of Accounts have been completed in accordance with the Financial Reporting Standards (FRS) and the Statement of Recommended Practice, Accounting and Reporting by Charities. It is a legal requirement to submit the Accounts to The Charities Commission within 10 months of the end of the Charity's financial year. For the Mayor's Charity this is 14th March 2025.

6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

6.1 None arising directly from this report.

7.0 RELEVANT RISKS

7.1 The Financial Reporting Standards (FRS) and the Statement of Recommended Practice, Accounting and Reporting by Charities require the Statement of Accounts to be produced in line with recommended accounting practices. Failure to do so could result in qualification of the accounts which could result in reputational damage for the Charity, and the Council as corporate trustee.

7.2 If any concerns identified by Internal Audit are not addressed then there is a risk that the Charity will not be able to meet its statutory requirements in respect of the Statement of Accounts.

7.3 Inadequate reporting would risk stakeholders, including trustees, being unable to evaluate the financial performance of the Charity and its stewardship of funds.

8.0 ENGAGEMENT/CONSULTATION

8.1 The Statement of Accounts have been independently examined by the Council's Internal Audit function.

9.0 EQUALITY IMPLICATIONS

9.1 Wirral Council has a legal requirement to make sure its policies, and the way it carries out its work, do not discriminate against anyone. An Equality Impact

Assessment is a tool to help council services identify steps they can take to ensure equality for anyone who might be affected by a particular policy, decision or activity.

- 9.2 There are no equality implications arising specifically from this report. The files attached may not be suitable to view for people with disabilities, users of assistive technology or mobile phone devices. Please contact Shaun Allen if you would like these documents in an accessible format.

10.0 ENVIRONMENT, BIODIVERSITY AND CLIMATE CHANGE IMPLICATIONS

- 10.1 The content and/or recommendation contained within this report are expected to have no impact on emissions of Greenhouse Gases.

11.0 COMMUNITY WEALTH IMPLICATIONS

- 11.1 The content and recommendation contained within this report have no direct implications for community wealth, besides the supporting of charities within the community.

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APPENDICES

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Appendix 1 – The Wirral Mayor’s Charity Statement of Accounts 2023/24

Appendix 2 – Internal Audit Report: Audit Review: Mayor’s Charity Accounts 2023/24

BACKGROUND PAPERS

Statement of Recommended Practice, Accounting and Reporting by Charities Financial Reporting Standards (FRS)

Independent examination of charity accounts: Directions and guidance for examiners (CC32) (issued by the Charity Commission)

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Charitable Trusts Sub-Committee – Wirral Mayor’s Charity – Statement of Accounts 2022/23	14 February 2024
Charitable Trusts Sub-Committee – Wirral Mayor’s Charity – Statement of Accounts 2021/22	18 January 2023