

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

## Balance Sheet

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

These accounts were approved and authorised for issue on 14<sup>th</sup> 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

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

## Note 3 – Analysis of Expenditure

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

## Note 4 – Reconciliation of Funds

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

## 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 14<sup>th</sup> May 2023, the cheques relating to April’s lottery hadn’t been cashed (£1,250) and bank charges (£7) for the period to 11<sup>th</sup> 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)

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

### 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.