



Report to Policy Committee

Author/Lead Officer of Report:

Philip Gregory- Director of Finance and Commercial Services

Report of: Director of Finance and Commercial Services

Report to: *Charity Trustee Sub Committee*

Date of Decision: 22 January 2024

Subject: *Sheffield City Council 2022/23 Charity Accounts*

Has an Equality Impact Assessment (EIA) been undertaken?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
If YES, what EIA reference number has it been given? <i>(Insert reference number)</i>				
Has appropriate consultation taken place?	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
Has a Climate Impact Assessment (CIA) been undertaken?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
Does the report contain confidential or exempt information?	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
If YES, give details as to whether the exemption applies to the full report / part of the report and/or appendices and complete below:-				
<i>“The (report/appendix) is not for publication because it contains exempt information under Paragraph (insert relevant paragraph number) of Schedule 12A of the Local Government Act 1972 (as amended).”</i>				

Purpose of Report:

The purpose of the report is to present the 2022/23 Sheffield City Council Charity Accounts, to communicate any relevant matters arising from the external auditors' independent examination, and to conclude the examination, request that Trustee approval is given by signing the Letter of Management Representations, the Statement of Accounts and the Annual Trustees Report.

Recommendations:

It is recommended that:

- The Charity Trustee Sub Committee notes the 2022/23 Sheffield City Council Charity Accounts and outcome of the external auditor's independent examination undertaken by Rogers Spencer Ltd Chartered Accountants.
- The Charity Trustee Sub Committee approves the 2022/23 Charity Accounts. The Chair of the Charity Sub-Committee will sign the Statement of Accounts, Trustee Report and Letter of Management Representations to conclude the external auditor's independent examination.

Background Papers:

Included for reference and approval are the 2022/23 Charity Accounts and Letter of Management Representations for the following sites:

- Graves Park
- Hillsborough Park
- Norfolk Park
- Weston Park
- Firth Park
- Endcliffe Park
- Richmond Park
- High Hazels Park
- City Hall Gardens
- Glen Howe Park
- Earl Marshall Recreation Ground
- Wincobank Wood Recreation Ground

Lead Officer to complete:-		
1	I have consulted the relevant departments in respect of any relevant implications indicated on the Statutory and Council Policy Checklist, and comments have been incorporated / additional forms completed / EIA completed, where required.	Finance: <i>Karen Hesketh</i>
		Legal: <i>David Hollis</i>
		Equalities & Consultation: <i>(Insert name of officer consulted)</i>
		Climate: <i>(Insert name of officer consulted)</i>
<i>Legal, financial/commercial and equalities implications must be included within the report and the name of the officer consulted must be included above.</i>		
2	SLB member who approved submission:	<i>(Insert name of relevant Executive Director)</i>
3	Committee Chair consulted:	<i>Cllr Ian Auckland</i>
4	I confirm that all necessary approval has been obtained in respect of the implications indicated on the Statutory and Council Policy Checklist and that the report has been approved for submission to the Committee by the SLB member indicated at 2. In addition, any additional forms have been completed and signed off as required at 1.	
	Lead Officer Name: Philip Gregory	Job Title: <i>Director of Finance and Commercial Services</i>
	Date: 11 January 2024	

1. PROPOSAL

Purpose

The purpose of the report is to present the 2022/23 Sheffield City Council Charity Accounts, to communicate any relevant matters arising from the external auditor's independent examination, and to request that approval is given to conclude the independent examination by signing the Letter of Management Representations, the Financial Statements, and Annual Trustees Report.

Introduction and Background

Several sites within Sheffield City Council have charitable status, meaning they are used for public benefit and improving people's lives.

Each year a set of statutory accounts accompanied by a trustee report is prepared for each charity, setting out the financial position for the year. These are subject to independent examination by external auditors' (dependant on income thresholds), and once finalised, these are published with the Charity Commission.

The accounts are prepared in accordance with relevant guidance, legislation and financial reporting standards for Accounting and Reporting by charities, as set out in Note 1 to the Accounts.

This report includes charity accounts for the following sites:

- Graves Park
- Hillsborough Park
- Norfolk Park
- Weston Park
- Firth Park
- Endcliffe Park
- Richmond Park
- High Hazels Park
- City Hall Gardens
- Glen Howe Park
- Earl Marshall Recreation Ground
- Wincobank Wood Recreation Ground

Governance:

Sheffield City Council is the sole Trustee of each charity, acting through the Charity Trustee Sub Committee.

Trustee responsibilities with respect of the accounts are to ensure that:

- Financial statements are prepared which give a true and fair view of the state of affairs of the charity for that period, and that they comply with statute and other financial accounting regulations.
- Proper accounting records are kept that disclose with reasonable accuracy the financial position of the charity.
- The assets of the charity are safe-guarded and reasonable steps are taken for the prevention and detection of fraud and other irregularities.

Further detail regarding Trustees responsibilities can be seen in the Trustees Report to the accounts.

2022/23 Accounts

The accounts for 2022/23 have been prepared and the independent examination has been undertaken by Rogers Spencer Ltd.

The accounts consist of:

- A statement of financial activities (income and expenditure account)
- Balance sheet
- Trustees report
- Independent Examiners report (External Audit)

The Trustees report for each charity includes any notable achievements and performance in the year.

The financial statements and accompanying Trustee reports are attached, to be signed by the Chair of the Charity Trustee Sub Committee to conclude the independent examination.

External Audit

Independent Examination

The auditors have completed their independent examination and confirm that there are no matters to bring to Trustees attention to enable a proper understanding of the financial statements to be reached. Full details of the report signed by Rogers Spencer Ltd can be found within each set of accounts.

Management representations

External auditors are required to undertake their work in accordance with International Auditing Standards. To complete their independent examination, and to satisfy their auditing standards, they are requesting written management representation from those charged with governance.

The auditors are also required to ask those charged with governance to confirm that there are no material uncertainties that cast significant doubt about the ability of the Council to continue as a going concern.

Appropriate enquiries have been made within the Council and no material uncertainties have been identified.

A letter of management representations for each site is attached in the format prescribed by external audit, to be signed by the Chair of the Charity Trustee Sub Committee to conclude the audit.

Recommendations

It is recommended that:

- The Charity Trustee Sub Committee notes the 2022/23 Sheffield City Council Charity Accounts and outcome of the external auditors' independent examination undertaken by Rogers Spencer Ltd Chartered Accountants.
- The Charity Trustee Sub Committee approves the 2022/23 Charity Accounts. The Chair of the Charity Sub-Committee will sign the Statement of Accounts, Trustee Report and Letter of Management Representations.

2. HOW DOES THIS DECISION CONTRIBUTE?

- 2.1 Approval of the 2022/23 Charity Accounts will conclude the external audit independent examination and allow publication with the Charity Commission. This will provide publicly available robust and transparent financial information for each of the charity sites.

3. HAS THERE BEEN ANY CONSULTATION?

- 3.1 Relevant management and staff have been consulted as appropriate throughout the process.

4. RISK ANALYSIS AND IMPLICATIONS OF THE DECISION

4.1 Equality Implications

4.1.1 There are no equal opportunities implications arising from the recommendations set out in this report.

4.2 Financial and Commercial Implications

4.2.1 There are no financial implications arising from the recommendations set out in this report.

4.3 Legal Implications

4.3.1 The Charities Act 2011 places a number of administrative, record-keeping, and filing obligations on charity trustees. The reporting obligations prescribed by the Charities (Annual Return) Regulations 2022 are met by the annual accounts, audit review, and trustee reports presented by this report.

4.4 Climate Implications

4.4.1 There are no climate implications arising from the recommendations set out in this report

4.4 Other Implications

4.4.1 There are no other implications arising from the recommendations set out in this report

5. ALTERNATIVE OPTIONS CONSIDERED

5.1 No further options have been considered but rejected in the course of developing this report.

6. REASONS FOR RECOMMENDATIONS

6.1 The Trustees of the Charity Accounts included in this report are required to approve the financial statements in order to provide audit assurance that their obligations as trustees to the charities have been met and subsequently conclude the external audit independent examination process, allowing for publication of the annual returns with the Charity Commission.

