

Northern Ireland Civil Service Sports Association Limited
Financial Statements
Year Ended 31 December 2023

Company registration number: IP000088

Charity Registration Number: NIC108854

Northern Ireland Civil Service Sports Association Limited

Financial Statements

Year Ended 31 December 2023

Contents

	Page
Company Information	3
Trustees' Report	4
Independent Auditor's Report	8
Statement of Financial Activities	11
Summary Income and Expenditure Account	12
Balance Sheet	13
Statement of cash flows	14
Notes to the Financial Statements	15 - 25
Management information	26 - 31

Northern Ireland Civil Service Sports Association Limited

Company Information

Year Ended 31 December 2023

Company registration number	IP000088
Charity registration number	NIC108854
Trustees	D Ferguson (Chairperson) M Carson (Treasurer) R Ellison T Kennedy C Alexander
Secretary	G Kelly
Registered office	The Pavilion Complex Stormont Estate Upper Newtownards Road Belfast BT4 3TA
Auditors	PGM Chartered Accountants 405 Lisburn Road Belfast BT9 7EW
Bankers	Bank of Ireland 1 Donegall Square South Belfast BT1 5LR

Northern Ireland Civil Service Sports Association Limited

Trustees' Report

Year Ended 31 December 2023

The Trustee's (also known as the Association's Council) present their report and the audited financial statements for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

Trustees of the charity

The Trustees who have served during the year and since the year end were as follows:

D Ferguson (Chairperson)
M Carson (Treasurer)
R Ellison
T Kennedy
C Alexander

Objectives and activities

The Association has the following objectives:

- To promote amateur sport through the provision and development of sports facilities, events, activities and resources and by the provision of support to amateur sporting groups to assist them to deliver their charitable purposes for the wider public benefit.
- To advance community development through building partnerships with the local and wider community including community groups, youth organisations, charities, schools and sports and recreation organisations to promote community engagement in amateur sports and build relationships
- To improve health and wellbeing by promoting and encouraging individual and community use of our facilities and resources for amateur sports and recreation.
- To promote the efficiency and effectiveness of charities and the effective use of charitable resources by the provision of facilities and resources to other charities, including rooms for events and meetings and information and advice.

Public benefit statement

NICSSA's vision is to make a positive difference to the lives of others by promoting community development and citizenship, by supporting participation in all forms of sport and physical activity for all ages and all levels of ability. It is committed to promoting community engagement and relationship building through collaborative working and partnerships with the local and wider community, and reducing the financial burden of clubs, organisations and individuals through the provision of improved and affordable facilities.

Achievements and performance (including principal risks and uncertainties, development and performance and key performance indicators)

- Achieved a NICSSA membership of 7,094 individuals across NI, with age breakdown as follows:
 - 6.5% between aged between 16-18 years;
 - 86.5% between 18 and retirement age; and
 - 7% over retirement age.
- 32 active workplace clubs with 2,879 members affiliated to these clubs.
- Secured charitable status to align with our organisational objectives and more clearly reflect the work that we do as part of the community.
- Delivered an enhanced programme of activities and events to 1,400 members across thirty-two regional clubs ranging from yoga on the beach, taste and tour events to family fun and Christmas pantomimes.
- Continued to work closely with the NICS in the management of the WELL Programme and delivered 431 events during the year to 8,000 NICS employees as part of the drive to promote their health and wellbeing.

Northern Ireland Civil Service Sports Association Limited

Trustees' Report

Year Ended 31 December 2023

- Further developed our health and wellbeing offering through the Findout Training with an enhanced resilience programme which incorporates a physical health assessment and a one-day resilience course. The success of the programme was reflected in participation figures with 115 health assessments and 30 one day courses delivered in the year to over 500 NICS and Health Trust staff.
- Further developed our membership benefits scheme to provide an even a greater number and range of offers and discounts in outlets across the island of Ireland.
- Continued to play a key role in supporting local and wider community objectives by hosting several local events at The Pavilion, Stormont, including cricket finals at all levels, football tournaments involving local business and community groups and a number of high-profile Irish hockey finals. All these events were successful in raising our profile around event management and in highlighting and promoting the facilities at the Pavilion to a local and wider community audience.
- Continued to play host to local community and charitable initiatives, including multi-cultural sports events, football and rugby academies, children's summer schemes and several local and UK fundraising activities which helped raise over £300,000 to support the work of several local and UK based charities.
- Continued to further our ambitions to develop the facilities at the Pavilion Complex with the submission of a Peace Plus application to support the implementation of phase one of the capital development project to develop an indoor sports hall, covered tennis courts and a multi-sports 3G pitch on the site.

Financial review (including reserves policy)

NICSSA's reserves policy was reviewed and updated during April 2024. The trustees have set a level equivalent of up to three months total operating costs for the charity as a desired level of reserve. This fund is a contingency in the event of a sudden reduction in income, in order to protect the future operation of the organisation from the effects of any unforeseen variations in its income and expenditure. It also provides a cash flow for grants and contracts that are paid in arrears. The trustees have designated reserves where there are planned commitments that cannot be met by anticipated future income alone.

The reserves policy and the levels of reserves required are reviewed yearly as part of the annual budgetary process.

Plans for future periods

NICSSA's Board in conjunction with its key strategic partners, covering cross border governing bodies representing Cricket, Hockey, Rugby, Tennis and Gaelic games; and in consultation with its extensive base of community users, have developed a capital Strategic Programme, which aims to deliver a large-scale signature, multi-sport capital development programme, over the next 3-7 years.

The Strategic Programme would see the creation of a centre of excellence for sport and physical activity, capable of hosting a range of sports and recreational activity from grassroots to professional level. It will be a top-class destination for sport and physical recreation, with indoor and outdoor facilities to host 16 different sports at all levels, including rugby, football, cricket, tennis, hockey, bowls and Gaelic games. These will be complemented by indoor ancillary facilities and services, including a health club, conference facilities and a multi-sports hall to host netball, archery, futsal, indoor hockey, cricket, basketball, fencing, badminton, volleyball, table tennis and Special Olympics.

When complete, the final Strategic Programme will include:

- 22 outdoor sports pitches, catering for sports including Rugby, Football, Cricket, Hockey, Tennis, Bowls and Gaelic Games.
- 1 full size international covered artificial indoor multi-sport pitch and 1 half-size indoor covered pitch.
- A redeveloped main building, providing enhanced facilities, as well as an indoor sports hall, a training centre and new conferencing/hospitality spaces.
- New media boxes and groundskeeping facilities, providing enhanced infrastructure to support grassroots and professional sport at Stormont.

Northern Ireland Civil Service Sports Association Limited

Trustees' Report

Year Ended 31 December 2023

Due to its size and budget availability, the Strategic Programme will be separated into 3 individual phases, all of which can be standalone projects. As noted above Phase 1 of this Strategic Plan relates to NICSSA's application to the Special European Programming Body (SEUPB) to deliver a range of peace and

reconciliation programmes and events through the investment in an indoor sports hall, covered tennis courts and a multi-sports 3G pitch on the Pavilion site.

Structure, governance and management

The business of the NICSSA Charity is managed by a Board of Trustees. This Board comprises the Association's Chairman, Vice Chairman and Treasurer and up to five other members. Members of the Board shall hold office for a period of three years from appointment and shall be eligible for re-appointment and they shall be the trustees of the Association for the duration of their appointment.

Northern Ireland Civil Service Sports Association Limited

Trustees' Report

Year Ended 31 December 2023

Statement of Trustees' responsibilities

The Trustees (who are also directors of Northern Ireland Civil Service Sports Association Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure to the auditors

We, the Trustees of the charitable company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

On behalf of the Trustees

Trustee

24 April 2024

Northern Ireland Civil Service Sports Association Limited

Independent Auditor's Report

Year Ended 31 December 2023

Opinion

We have audited the financial statements of Northern Ireland Civil Service Sports Association Limited (the 'charitable company') for the year ended 31 December 2023 which comprise of the income and expenditure account, the balance sheet and the relevant notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including *Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the association's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained in the Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Northern Ireland Civil Service Sports Association Limited

Independent Auditor's Report

Year Ended 31 December 2023

Opinions on other matters

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not obtained all the information and explanations necessary for the purpose of our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' report set out on page 4, Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud and error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the association's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the association through discussions with Trustees and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, such as the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

Northern Ireland Civil Service Sports Association Limited

Independent Auditor's Report

Year Ended 31 December 2023

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Paul G. McAreavey
(Senior Statutory Auditor)
For and on behalf of PGM Chartered Accountants, Statutory Auditors
405 Lisburn Road
Belfast
BT9 7EW

Date: 24 April 2024

PGM Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Northern Ireland Civil Service Sports Association Limited

Statement of Financial Activities

Year Ended 31 December 2023

		2023			2022 As restated
	Note	Unrestricted funds £	Restricted funds £	Total £	Total £
Income and endowments from:					
Donations and legacies	4	-	158,714	158,714	288,522
Charitable activities	5	961,579	-	961,579	939,227
Investments	6	1,577	-	1,577	122
Total income and endowments		<u>963,156</u>	<u>158,714</u>	1,121,870	<u>1,227,871</u>
Expenditure on:					
Raising funds		6,645	-	6,645	9,833
Charitable activities	7	920,363	200,339	1,120,702	1,141,735
Total expenditure		<u>927,008</u>	<u>200,339</u>	1,127,347	<u>1,151,568</u>
Net income / (expenditure)		<u>36,146</u>	<u>(41,625)</u>	(5,477)	<u>76,303</u>
Other recognised gains / (losses):					
Other gains movements	17	19	-	19	19
Net movement in funds		<u>36,167</u>	<u>(41,625)</u>	(5,458)	<u>76,322</u>
Reconciliation of funds:					
Total funds brought forward as previously stated		-	-	-	1,147,124
Prior year adjustment in funds for transition to charity	15,16	-	-	-	694,768
Total funds brought forward as restated		<u>1,291,773</u>	<u>626,441</u>	1,918,214	<u>1,841,892</u>
Total funds carried forward	17,19	<u>1,327,940</u>	<u>584,816</u>	1,912,756	<u>1,918,214</u>

Northern Ireland Civil Service Sports Association Limited

Summary Income and Expenditure Account

Year Ended 31 December 2023

		2023	2022 As restated
	Note	£	£
Turnover	4,5	1,120,293	1,227,749
Administrative expenses		(1,122,849)	(1,148,055)
Interest received	6	1,577	122
Interest payable and similar expenses	8	(4,498)	(3,490)
(Deficit) / surplus for the year before taxation		(5,477)	76,326
Taxation		-	(23)
(Deficit) / surplus for the year		(5,477)	76,303

Northern Ireland Civil Service Sports Association Limited

Balance Sheet

Year Ended 31 December 2023

		2023	2022
	Note	£	As restated £
Fixed assets			
Intangible assets	10	3,679	5,519
Tangible assets	11	1,946,125	1,834,916
		<u>1,949,804</u>	<u>1,840,435</u>
Current assets			
Debtors	12	104,132	103,205
Cash at bank and in hand		100,383	355,251
		<u>204,515</u>	<u>458,456</u>
Creditors: amounts falling due within one year	13	(218,289)	(304,648)
Net current assets / (liabilities)		<u>(13,774)</u>	<u>153,808</u>
Total assets less current liabilities		<u>1,936,030</u>	<u>1,994,243</u>
Creditors: amounts falling due after more than one year	14	(23,274)	(76,029)
Net assets		<u>1,912,756</u>	<u>1,918,214</u>
Capital and reserves			
Restricted funds	17a	584,816	626,441
Unrestricted funds	17	1,327,940	1,291,773
Total reserves		<u>1,912,756</u>	<u>1,918,214</u>

The financial statements were approved and authorised for issue by the Trustees on 24 April 2024.

Signed on behalf of the Trustees:

D Ferguson
Chairperson

G Kelly
Secretary

M Carson
Treasurer

The notes on pages 15 to 25 form part of these financial statements.

Company registration number: IP000088

Northern Ireland Civil Service Sports Association Limited

Statement of cash flows

Year Ended 31 December 2023

	2023	2022
	£	As restated £
	Note	
Cash flow from operating activities	20 5,984	346,671
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(215,378)	(142,088)
Interest received	1,577	122
Net cash flow from investing activities	(213,801)	(141,966)
Cash flow from financing activities		
Repayment of long term loans	(42,572)	(41,528)
Interest paid	(4,498)	(3,490)
Movement in share capital	19	19
Net cash flow from financing activities	(47,051)	(44,999)
Net (decrease) / increase in cash and cash equivalents	(254,868)	159,706
Cash and cash equivalents at 1 January 2023	355,251	195,545
Cash and cash equivalents at 31 December 2023	100,383	355,251
Cash and cash equivalents consists of:		
Cash at bank and in hand	100,383	355,251
Short term deposits	-	-
Cash and cash equivalents at 31 December 2023	100,383	355,251

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2023

1 Summary of significant accounting policies

(a) General information and basis of preparation

Northern Ireland Civil Service Sports Association Limited is established under the Co-operative and Community Benefit Societies Act (Northern Ireland) 1969. The Association is registered as a mutual society with the Financial Conduct Authority and as a charity from the 24th November 2022 with the Charity Commission for Northern Ireland. The address of the registered office is given in the company information on page 3 of these financial statements. The share capital of the Association consists of shares with a value of 5p, with members of the Association holding up to a maximum of 5 shares each. On ceasing to hold membership, the shares are forfeited and the value of the shares is transferred to a capital reserve (notes 17) .

The financial statements are presented in sterling which is the functional currency of the association.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2023

(c) Income recognition (continued)

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants in respect of projects. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes the cost of wages and ;
- Expenditure on charitable activities includes direct project costs; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on an apportioned area basis and other overheads have been allocated on a time spent basis.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 7.

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2023

(f) Intangible assets

Intangible assets acquired separately from a business are capitalised at cost. Intangible assets acquired on business combinations are capitalised separately from goodwill if the fair value can be measured reliably on initial recognition.

Research expenditure is written off against profits in the year in which it is incurred. Identifiable development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

Intangible assets are amortised on a straight line basis over their useful lives. The useful lives of intangible assets are as follows:

<i>Intangible type</i>	<i>Useful life</i>
Find Out Brand	10 years

Provision is made for any impairment.

(g) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Land and buildings	Remaining licence term to July 2051
Plant and equipment	5 – 12.5 years
Websites and booking systems.	3 – 10 years

The useful life of property and structural improvements was reviewed from 1 January 2023, with depreciation rates amended at that time to the remaining lease term of 27.5 years to July 2051.

(h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(i) Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

(j) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2023

(k) Provisions

Provisions are recognised when the company has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(l) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(m) Employee benefits

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The company operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

(n) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(o) Key accounting estimates and judgements

In the application of the Association's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2023

2 Staff costs and employee benefits

The average monthly number of employees during the year was as follows:

	2023 Number	2022 Number
Raising funds	1	1
Charitable activities	25	20
Governance	1	1
	<u>27</u>	<u>22</u>

The total staff costs and employee benefits were as follows:

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Wages and salaries	415,982	131,288	547,270	516,229
Social security	38,597	11,465	50,062	48,676
Defined contribution pension costs	32,273	4,741	37,014	32,867
	<u>486,852</u>	<u>147,494</u>	<u>634,346</u>	<u>597,772</u>

The number of employees who received total employee benefits (excluding employer pension costs of more than £60,000) is as follows:

	2023 Number	2022 Number
£60,001 - £70,000	-	-
£70,001 - £80,000	1	1
£80,001 - £90,000	-	-
	<u>1</u>	<u>1</u>

3 Trustees' and key management personnel remuneration and expenses

The Trustees neither received nor waived any remuneration during the year (2022: £Nil).

The total amount of employee benefits received by key management personnel is £212,292 (2022 - £196,034). The Trust considers its key management personnel comprise the senior management team.

No Trustees are accruing pension arrangements (2022 - None).

The Trustees did not have any expenses reimbursed during the year (2022 - £Nil).

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2023

4 Income from donations and legacies

	2023 Unrestricted £	2023 Restricted £	2023 £	2022 £
Sport NI grant	-	32,219	32,219	-
DOF Grants	-	19,119	19,119	177,841
Job start grant	-	5,376	5,376	8,681
WELL grant	-	102,000	102,000	102,000
	-	158,714	158,714	288,522

5 Income from charitable activities

	2023 Unrestricted £	2023 Restricted £	2023 £	2022 £
NICSSA Subscriptions	387,884	-	387,884	374,640
Activ subscriptions	48,766	-	48,766	59,949
Activ classes	2,997	-	2,997	3,173
WELL courses	90,500	-	90,500	116,075
Facilities charges	93,471	-	93,471	84,179
Sundry income	14,963	-	14,963	10,863
FindOut income	59,333	-	59,333	45,370
Play ball income	263,665	-	263,665	244,978
	961,579	-	961,579	939,227

6 Income from investments

	2023 Unrestricted £	2023 Restricted £	2023 £	2022 £
Interest - deposits	1,577	-	1,577	122
	1,577	-	1,577	122

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2023

7 Analysis of expenditure on charitable activities

	2023	2023	2023	2022
	Unrestricted	Restricted		
	£	£	£	£
Staff costs (note 2)	486,852	147,494	634,346	597,772
Direct project costs	106,729	27,263	133,992	131,803
Rent & Rates	7,213	-	7,213	3,247
Heat, Light & Power	58,545	-	58,545	92,521
Repairs & Maintenance	72,074	-	72,074	63,170
Room Hire	10,000	-	10,000	10,000
Travel & hospitality	2,803	-	2,803	2,693
Staff training	4,648	-	4,648	-
Printing postage & stationery	3,883	-	3,883	1,408
Telephone & IT costs	10,106	-	10,106	8,326
Professional fees	13,499	-	13,499	4,597
Bank & card fees	8,269	-	8,269	7,587
Insurance	25,849	-	25,849	24,419
Sundry expenses	3,089	-	3,089	3,918
Irrecoverable input VAT	10,879	-	10,879	19,279
	824,438	174,757	999,195	970,738

7a Allocation of support costs

	2023	2023	2023	2022
	Unrestricted	Restricted		
	£	£	£	£
Audit & Accountancy fees	11,000	-	11,000	8,500
Depreciation & amortisation	80,427	25,582	106,009	159,007
Loan interest payable	4,498	-	4,498	3,490
	95,925	25,582	121,507	170,997
Total charitable activity costs	920,363	200,339	1,120,702	1,141,735

8 Interest payable and similar expenses

	2023	2022
	£	£
Bank loans and overdrafts	4,498	3,490
	4,498	3,490

9 Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £6,000 (2022 - £ 4,000) and accountancy services of £5,000 (2022 - £4,500).

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2023

10 Intangible fixed assets

	Find Out Brand £
Cost:	
At 1 January 2023	18,399
Additions	-
At 31 December 2023	<u>18,399</u>
Amortisation:	
At 1 January 2023	12,880
Charge for the year	1,840
At 31 December 2023	<u>14,720</u>
Net book value:	
At 31 December 2023	<u>3,679</u>
At 31 December 2022	<u>5,519</u>

11 Tangible fixed assets

	Pavilion development	Outdoor surfaces and equipment	Other equipment & website costs	Total
	£	£	£	£
Cost or valuation:				
At 1 January 2023	2,620,941	2,145,518	193,110	4,959,569
Additions	196,425	8,487	10,466	215,378
Disposals				
At 31 December 2023	<u>2,817,366</u>	<u>2,154,005</u>	<u>203,576</u>	<u>5,174,947</u>
Depreciation:				
At 1 January 2023	1,469,288	1,499,423	155,942	3,124,653
Charge for the year	36,720	52,059	15,390	104,169
On disposals				
At 31 December 2023	<u>1,506,008</u>	<u>1,551,482</u>	<u>171,332</u>	<u>3,228,822</u>
Net book value:				
At 31 December 2023	<u>1,311,358</u>	<u>602,523</u>	<u>32,244</u>	<u>1,946,125</u>
At 31 December 2022	<u>1,151,653</u>	<u>646,095</u>	<u>37,168</u>	<u>1,834,916</u>

12 Debtors

	2023	2022 As restated
	£	£
Trade debtors	44,545	67,047
NICS Social Club share of bounce-back loan	16,603	21,446
Prepayments and accrued income	42,984	14,712
	<u>104,132</u>	<u>103,205</u>

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2023

13 Creditors: amounts falling due within one year

	2023	2022 As restated
	£	£
Bank loans and overdrafts	48,771	38,587
Trade creditors	103,569	178,158
Amounts owed to NICS Social Club	8,303	6,994
Corporation tax	165	165
Other tax and social security	20,959	22,843
Accruals	36,522	57,901
	218,289	304,648

14 Creditors: amounts falling due after more than one year

	2023	2022 As restated
	£	£
Bank loans and overdrafts	23,274	76,029
	23,274	76,029

15 Restatement of 2022 Funds

	Unrestricted 2022 £	Restricted 2022	2022 Total As restated £
At 1 January 2023 (as originally stated)	1,147,124	-	1,147,124
Restated movement in funds	76,322	-	76,322
Restatement for transition to a charity for 2023 year (note 17)	68,327	626,441	694,768
At 31 December 2023	1,291,773	626,441	1,918,214

16 Prior year adjustment

As noted in the Trustee's Report the Association gained charitable status on the 24th November 2022. The year ended 31 December 2023 is the first year the charitable company is required to produce accounts in the "Charities SORP 2019" format. The 2022 figures have been restated to reflect the change to the new accounting framework. A prior year adjustment to funds brought forward is also required to align the treatment of historic deferred capital grants in accordance with the new accounting framework.

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2023

17 Fund reconciliation

Unrestricted funds

	Balance at 1 Jan 2023 As restated £	Income £	Expenditure £	Gains / (losses) £	Balance at 31 Dec 2023 £
Share capital (note 18a)	1,395	-	(29)	19	1,385
Capital reserve (note 18b)	3,303	-	29	-	3,332
General unrestricted funds	1,287,075	963,156	(927,008)	-	1,323,223
	<u>1,291,773</u>	<u>963,156</u>	<u>(927,008)</u>	<u>19</u>	<u>1,327,940</u>

Restricted funds

	Balance at 1 Jan 2023 As restated £	Income £	Expenditure £	Gains / (losses) £	Balance at 31 Dec 2023 £
Pitches grant funding	399,230	-	(25,582)	-	373,648
Future development	227,211	51,338	(67,381)	-	211,168
Job Start	-	5,376	(5,376)	-	-
WELL Grant	-	102,000	(102,000)	-	-
	<u>626,441</u>	<u>158,714</u>	<u>(200,339)</u>	<u>-</u>	<u>584,816</u>

17a Share Capital

	2023 £	2022 £
Shares in issue at 1 January 2023	1,395	1,409
Issued during the year	19	19
Forfeited during the year	(29)	(33)
	<u>1,385</u>	<u>1,395</u>

When an individual becomes a member they receive a 5p share. When the individual resigns their membership the share is taken from them and is transferred to the Capital Reserve.

17b Capital reserve

	2023 £	2022 £
At 1 January 2023	3,303	3,270
Shares forfeited in year	29	33
At 31 December 2023	<u>3,332</u>	<u>3,303</u>

18 Fund descriptions

a) Unrestricted funds

General funds of the charity for use at the Trustees discretion

b) Restricted funds

Pitches grant funding – Grants given for the development of the pitches (restricted until 2030)

Future development – Funds received for the future development of the association.

WELL Grant – To provide the WELL programme to beneficiaries

Job start – To subsidise the wages costs of those on the Job Start scheme

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2023

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fixed assets	1,576,156	373,648	1,949,804
Other current assets	104,132	-	104,132
Cash and bank	(110,785)	211,168	100,383
Current liabilities	(218,289)	-	(218,289)
Creditors more than one year	(23,274)	-	(23,274)
Total	1,327,940	584,816	1,912,756

20 Reconciliation of net (expenditure) /income to net cash flow from operating activities

	2023 £	2022 As restated £
Net (expenditure) / income for year	(5,477)	76,303
Interest receivable	(1,577)	(122)
Interest payable	4,498	3,490
Depreciation and impairment of tangible fixed assets	104,169	157,167
Amortisation and impairment of intangible fixed assets	1,840	1,840
(Increase) in debtors	(927)	(35,916)
(Decrease) / increase in creditors	(96,542)	143,909
Net cash flow from operating activities	5,984	346,671

21 Related Party Transactions

The Northern Ireland Civil Service Sports Association Limited (NICSSA) is a related party of Northern Ireland Civil Service Social Club (NICSSC) due to their shared membership and the influence of the Association on the running of the Club.

At the year-end NICSSA owed the Club £8,303 (2022: £6,994).

Included in trade debtors is an amount of £9,076 (2022: £8,610) owed to NICSSA by the club.

Included in other debtors is an amount of £16,603 (2022: £21,446) loan to the club from NICSSA.

Included in trade creditors is an amount of £0 (2022: £149) owed by NICSSA to the club.

NICSSA receives subscription income paid through the members payroll deductions for both NICSSA and the Club. NICSSA then pays over the Club's share. NICSSA also receives subscriptions from members of affiliated Clubs and gym members that include Club membership which NICSSA pays over to the club. NICSSA received £37,265 (2022: £35,779) of subscriptions on behalf of the Club from these sources during the year.

NICSSA pays monthly room hire to the Club amounting to £833 (2022: £833) per month. The Club pays NICSSA monthly for facilities charges and the Club's share of the pavilion running costs of £5,349 (2022: £5,349) per month.