

**Northern Ireland Civil Service Social Club**

**Annual Statement of Accounts**

**For the year ended 31 December 2023**

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**Northern Ireland Civil Service Social Club**

**Club Information**

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**Chairman** William Gamble

**Business Address** 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  
Belfast  
BT1 5LR

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## **Northern Ireland Civil Service Social Club**

### **Executive Committee's Report For the Year Ended 31 December 2023**

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The committee presents its report and financial statements for the year ended 31 December 2023.

#### **Auditors**

In accordance with article 40 (1) (d) of The Registration of Clubs (Northern Ireland) Order 1996, a resolution proposing the appointment of PGM Chartered Accountants as auditors of the club will be put to the annual general meeting.

#### **Statement of committee's responsibilities**

The committee members are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

The committee members are responsible for preparing the financial statements for each financial year which give a true and fair view, in accordance with the Registration of Clubs (Accounts) Regulations (Northern Ireland) 2022, of the state of affairs of the club and of the surplus or deficit of the club for that period. In preparing those financial statements the committee members are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the club will continue in business, in which case there should be supporting assumptions or qualifications as necessary.

The committee members confirm that they have complied with the above requirements in preparing the financial statements.

The committee members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the club and enable them to ensure that the financial statements comply with the Registration of Clubs (Accounts) Regulations (Northern Ireland) 2022. They are also responsible for safeguarding the assets of the club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Statement of disclosure to auditors**

So far as the committee members are aware, there is no relevant audit information of which the club's auditors are unaware. Additionally, the committee members have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the club's auditors are aware of that information.

On behalf of the executive committee

**William Gamble**  
**Chairman**  
**24 April 2024**

**Independent Auditors' Report**

**To the members of Northern Ireland Civil Service Social Club**

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**Opinion**

We have audited the financial statements of Northern Ireland Civil Service Social Club for the year ended 31 December 2023 which comprise the bar supplies account, the catering supplies account, 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 club'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 Registration of Clubs (Accounts) Regulations (Northern Ireland) 2022.

**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 club 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 executive committee's 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 club'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 executive committee 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 annual report, other than the financial statements and our auditor's report thereon. The executive committee is responsible for the other information contained in the Executive Committee's 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.

**Independent Auditors' Report (Continued)**

**To the members of Northern Ireland Civil Service Social Club**

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We have nothing to report in this regard.

**Responsibilities of the Executive Committee**

As explained more fully in the Executive Committee's report set out on page 4, the executive committee 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 executive committee 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 executive committee are responsible for assessing the club'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 executive committee either intend to liquidate the club 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 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 club through discussions with council members 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 Registration of Clubs (Northern Ireland) Order 1996; and Registration of Clubs (Accounts) Regulations (NI) 2022;
- 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.

We assessed the susceptibility of the club'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;

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## Northern Ireland Civil Service Social Club

### Independent Auditors' Report (Continued)

#### To the members of Northern Ireland Civil Service Social Club

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- 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 club's members, as a body, in accordance with Article 4 of the Registration of Clubs (Accounts) Regulations (NI) 2022. Our audit work has been undertaken so that we might state to the club's members 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 club and the club's members as a body, for our audit work, for this report, or for the opinions we have formed.

**PGM Chartered Accountants, Statutory Auditors**  
**405 Lisburn Road**  
**Belfast**  
**BT9 7EW**

**Date: 24 April 2024**

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**Northern Ireland Civil Service Social Club**

**Bar Supplies Account  
For the Year Ended 31 December 2023**

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	2023 £	2022 £
<b>Income</b>		
Bar supplies	182,433	190,641
<b>Expenditure</b>		
Opening stock	8,885	5,915
Purchases	81,069	89,071
	-----	-----
	89,954	94,986
Closing stock	(5,948)	(8,885)
	-----	-----
<b>Total expenditure</b>	<b>(84,006)</b>	<b>(86,101)</b>
	-----	-----
<b>Gross profit</b>	<b>98,427</b>	<b>104,540</b>
	=====	=====
<b>Gross profit percentage</b>	<b>53.95%</b>	<b>54.84%</b>



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**Northern Ireland Civil Service Social Club**

**Catering Supplies Account  
For the Year Ended 31 December 2023**

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	2023 £	2022 £
<b>Income</b>		
Catering supplies	261,262	354,251
<b>Expenditure</b>		
Opening stock	3,570	4,540
Catering purchases	156,686	157,275
	-----	-----
	160,256	161,815
Closing stock	(5,460)	(3,570)
	-----	-----
<b>Total expenditure</b>	<b>(154,796)</b>	<b>(158,245)</b>
	-----	-----
<b>Gross profit</b>	<b>106,466</b>	<b>196,006</b>
	=====	=====
<b>Gross profit percentage</b>	<b>40.75%</b>	<b>55.33%</b>

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**Northern Ireland Civil Service Social Club****Income and Expenditure Account  
For the Year Ended 31 December 2023**

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	Notes	2023 £	2022 £
<b>Income</b>			
Gross profit from bar supplies account		98,427	104,540
Gross profit from catering supplies account		106,466	196,006
Subscriptions		37,838	35,638
VAT claim (Rank Group litigation)		-	396
Room and equipment hire		32,750	41,822
Other income		247	-
<b>Total income</b>		<b>275,728</b>	<b>378,402</b>
<b>Expenditure</b>			
Pay		195,813	205,758
Rent	4	38,474	40,149
Rates		3,726	3,726
Insurance		26,773	25,223
Telephone		3,128	4,068
Utilities		20,342	21,960
Repairs and maintenance		6,681	3,945
Legal		-	1,053
Audit and accountancy		5,200	4,500
Other fees		2,510	1,050
Bank interest and charges		8,147	8,442
Loan interest		1,391	1,819
Bar and kitchen utensils		1,462	673
Music and entertainment		1,291	1,087
Television charges		4,916	4,536
Postage, stationery and advertising		2,737	1,827
Staff training		-	1,008
Donations		-	600
Grant to club		-	4,872
General expenses		133	3,315
Corporation tax current year		(1,080)	2,349
Corporation tax adjustment for prior year		(135)	-
Depreciation		23,569	38,199
<b>Total expenditure</b>		<b>(345,078)</b>	<b>(380,159)</b>
<b>Deficit for the year</b>		<b>(69,350)</b>	<b>(1,757)</b>

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**Northern Ireland Civil Service Social Club**

**Balance Sheet**  
As at 31 December 2023

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	Notes	£	2023 £	£	2022 £
<b>Fixed Assets</b>					
Fixtures and fittings	5		33,189		42,806
Other fixed assets	5		54,748		65,081
			<u>87,937</u>		<u>107,887</u>
<b>Current assets</b>					
Bar stock		5,948		8,885	
Catering stock		5,460		3,571	
Debtors and prepaid expenses	6	44,275		44,834	
Cash at bank and in hand	7	38,061		136,050	
		<u>93,744</u>		<u>193,340</u>	
<b>Current liabilities</b>					
Other loans and mortgages	9	30,680		30,558	
Trade creditors		22,781		41,029	
VAT		12,538		13,058	
Other creditors and accruals	8	8,355		15,649	
		<u>74,354</u>		<u>100,294</u>	
<b>Excess of current assets over liabilities</b>			<b>19,390</b>		<b>93,046</b>
<b>Total assets less current liabilities</b>			<b>107,327</b>		<b>200,933</b>
<b>Long term liabilities</b>					
Other loans and mortgages	9		(42,799)		(67,055)
<b>Total Net Assets</b>			<b>64,528</b>		<b>133,878</b>
<b>Retained reserves</b>					
Previous balance	10		133,878		135,635
Deficit for the year	10		(69,350)		(1,757)
<b>Capital employed</b>			<b>64,528</b>		<b>133,878</b>

The financial statements were approved by the Committee on 24 April 2024.  
Signed on behalf of the Committee:

William Gamble  
Chairman

Shaun McMorran

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## Northern Ireland Civil Service Social Club

### Notes to the Financial Statements For the Year Ended 31 December 2023

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#### 1 Accounting policies

##### 1.1 General information and basis of preparation

Northern Ireland Civil Service Social Club is established under the Registration of Clubs (Northern Ireland) Order 1996. The address of the club is given in the club information on page 2 of these financial statements.

These financial statements have been prepared in accordance with FRS 102 Section 1A “The Financial Reporting Standard applicable in the UK and Republic of Ireland”.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies are set out below.

##### 1.2 Going Concern

The club made deficits in 2022 and 2023 but has net assets at the year end. The executive committee have put in place plans to ensure the club returns to a surplus position each year going forward. The club’s financial statements have been prepared on the going concern basis. No adjustment has been made in the financial statements if the executive committee’s plans are not successful.

##### 1.2 Disclosure exemption under FRS 102

The entity has availed of the exemption under FRS 102 7.1B to not prepare a statement of cash flows on the basis that it is a small entity.

##### 1.3 Turnover and other income

Turnover is measured at the fair value of the consideration received or receivable net of VAT and trade discounts. The policies adopted for the recognition of turnover are as follows:

*Subscription income*

Subscription income is accounted for in the period to which it relates.

*Bar, catering and other income*

Income for bar supplies, catering supplies and other income is accounted for at the time the service is provided.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Alterations to premises - structural	4.44% straight line
Alterations to premises – non-structural	8.33% - 10% straight line
Fixtures and equipment	20% straight line

The useful life of structural improvements was reviewed from 1 January 2016, with depreciation rates amended at that time to the remaining lease term of 22.5 years to July 2038.

#### 1.5 Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell.

#### 1.6 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 the income and expenditure account under expenditure.

#### 1.7 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 the present value of the future payments discounted at a market rate of interest.

#### 1.8 Taxation

There is no charge to tax on income generated from mutual trading with the club's members. Corporation tax has been provided on income that arises from non-mutual trading which is generated from sources outside the club membership.

#### 1.9 Employee benefits

The club operates a defined contribution scheme for employees. Contributions payable are charged in the period to which they relate. Pension payments are included within the pay cost for the year.

## Northern Ireland Civil Service Social Club

### Notes to the Financial Statements (Continued) For the Year Ended 31 December 2023

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#### 1.10 Key accounting estimates and judgements

In the application of the Club's accounting policies, the committee members 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. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, and in the period of the revision and future periods where the revision affects both current and future periods.

<b>2</b>	<b>Employees</b>	<b>2023</b> <b>Number</b>	<b>2022</b> <b>Number</b>
	The average monthly number of employees during the year was as follows:	<b>17</b>	18

<b>3</b>	<b>Subscriptions</b>	<b>2023</b> <b>Number</b>	<b>2022</b> <b>Number</b>
	Full members	<b>850</b>	836

Subscriptions from NI Civil Service employees and pensioners are paid monthly by deducting from payroll / pension. The numbers above are based on average numbers paying during the year.

<b>4</b>	<b>Rents</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
	Rent of premises	<b>29,375</b>	35,625
	Equipment hire	<b>9,099</b>	4,524
		<b>38,474</b>	40,149

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Northern Ireland Civil Service Social Club

Notes to the Financial Statements (Continued)  
For the Year Ended 31 December 2023

5 Tangible fixed assets

	Leasehold improvements £	Fixtures & fittings £	Total £
<b>Cost or valuation</b>			
At 1 January 2023	253,069	136,609	389,678
Additions	-	3,619	3,619
	-----	-----	-----
At 31 December 2023	253,069	140,228	393,297
	-----	-----	-----
<b>Depreciation</b>			
At 1 January 2023	187,988	93,803	281,791
Charge for the year	10,333	13,236	23,569
	-----	-----	-----
At 31 December 2023	198,321	107,039	305,360
	-----	-----	-----
<b>Net book value</b>			
At 31 December 2023	54,748	33,189	87,937
	=====	=====	=====
At 31 December 2022	65,081	42,806	107,887
	=====	=====	=====

The club premises are situated at The Pavilion Complex, Stormont Estate, Belfast.

6 Debtors and prepaid expenses

	2023 £	2022 £
NICSSA debtor	8,303	6,994
Trade debtors	9,871	16,132
Corporation tax debtor	1,080	-
Discounts due	15,294	12,363
Prepaid expenses		
- Insurance	9,081	8,610
- Television expenses	364	351
- PRS licence	282	384
	-----	-----
	44,275	44,834
	=====	=====

7 Cash at Bank and in Hand

	2023 £	2022 £
Current account - Bank of Ireland	21,286	120,375
Special Events account - Bank of Ireland	15,275	14,175
Till floats	1,500	1,500
	-----	-----
	38,061	136,050
	=====	=====

Northern Ireland Civil Service Social Club

Notes to the Financial Statements (Continued)  
For the Year Ended 31 December 2023

8 Other creditors and accrued expenses	2023 £	2022 £
Accruals		
- Accountancy and audit fees	5,200	4,750
- Pay	2,461	2,189
- Catering expenses	-	537
- Stocktake fee	185	-
- Corporation tax	-	2,647
- Grant to club	-	4,872
Credit card balance	509	654
	<u>8,355</u>	<u>15,649</u>
	<u>8,355</u>	<u>15,649</u>
	<u>8,355</u>	<u>15,649</u>
9 Other loans and mortgages	2023 £	2022 £
<b>(a) Tennent's NI Limited advance discount</b>		
Opening balance	47,976	57,271
Discounts earned	(7,343)	(9,295)
	<u>40,633</u>	<u>47,976</u>
Closing balance	<u>40,633</u>	<u>47,976</u>
	<u>40,633</u>	<u>47,976</u>
<b>Tennent's NI Limited repayable loan</b>		
Opening balance	28,190	39,667
Loan repayments	(12,857)	(12,857)
FRS 102 present value adjustment	910	1,380
	<u>16,243</u>	<u>28,190</u>
Closing balance	<u>16,243</u>	<u>28,190</u>
	<u>16,243</u>	<u>28,190</u>
<b>Tennent's Loan Analysis</b>		
Due within 1 year	25,714	25,714
Due after more than 1 year	31,162	50,452
	<u>56,876</u>	<u>76,166</u>
Total	<u>56,876</u>	<u>76,166</u>
	<u>56,876</u>	<u>76,166</u>



**Northern Ireland Civil Service Social Club**

**Notes to the Financial Statements (Continued)  
For the Year Ended 31 December 2023**

**(b) NICSSA re share of bounceback loan**

	2023 £	2022 £
Opening balance	21,447	25,000
Loan repayments	(4,844)	(3,553)
	-----	-----
Closing balance	<u>16,603</u>	<u>21,447</u>

**NICSSA Bounceback Loan Analysis**

Due within 1 year	4,966	4,844
Due after more than 1 year	11,637	16,603
	-----	-----
Total	<u>16,603</u>	<u>21,447</u>

The club entered into new agreements with Tennent's NI Limited in 2017. Under these agreements, a total of £90,000 in advance discounts was advanced to the club, and an additional loan was advanced of £44,375 to bring the total interest-free loan balance up to £90,000. The advance discount is being repaid out of discounts earned on kegs supplied to the club. Both of the new agreements are for a period of 7 years from December 2017.

Under FRS 102, the interest-free loan is required to be recorded at present value using a market rate of interest. A rate of 4% has been used based on the rate of current bank borrowings. The initial present value adjustment was included as income in 2017 in the income and expenditure account, and the adjustment in the current year has been included under loan interest.

During 2021, NICSSA received a bounceback loan from Bank of Ireland. £25,000 of this loan was paid over to the club to be repaid on the same terms, and was used to pay off the club's existing bank loans. Repayments to NICSSA are being made over 5 years from April 2022 until March 2027 with interest charged at 2.5%.

**10 Statement of movements in reserves**

	<b>Income and Expenditure account £</b>
Balance at 1 January 2023	133,878
Deficit for the year	(69,350)
	-----
Balance at 31 December 2023	<u>64,528</u>

## 11 Related party transactions

The Northern Ireland Civil Service Sports Association Limited (NICSSA) is a related party of the club 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 £Nil (2022: £149) owed by NICSSA to the club. Included in trade creditors is an amount of £9,076 (2022: £8,610) owed to NICSSA by the club. Included in other loans and mortgages is an amount of £16,603 (2022: £21,447) owed to NICSSA by 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. NICSSA received £37,265 (2022: £35,779) of subscriptions on behalf of the club from these sources during the year. The club accounts for VAT on these subscriptions.

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

The club has an overdraft facility of £20,000 but did not have any bank loans or overdrawn balances at 31 December 2023.