

The Canoe Association of Northern Ireland
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2025

The Canoe Association of Northern Ireland

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The Canoe Association of Northern Ireland

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Susan Burrows (Appointed 2 December 2024) Nick Harkness (Appointed 2 December 2024) Martin Hoy (Appointed 2 December 2024) Vernetta Hillen (Appointed 2 December 2024) Andrew Sloan (Appointed 7 April 2025) Patricia Scovell (Appointed 2 December 2024) Gareth Mahood (Resigned 6 October 2024) Stephen Craig (Resigned 2 December 2024) Sandra-Lee Campbell (Resigned 7 April 2025) Alan Branagh Iain McCarthy (Resigned 4 May 2025) Jonathan Caren (Resigned 7 January 2025)
Chairperson	Dwyne Hill
Charity Number in Northern Ireland	103944
Company Registration Number	NI637999
Principal Address	Belfast Boat Club 12 Lockview Road Belfast BT9 5FJ Northern Ireland
Independent Examiner	Allen Fleming Old Bank House 161-163 Upper Lisburn Road Belfast BT10 0LJ

The Canoe Association of Northern Ireland

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of The Canoe Association of Northern Ireland present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives

The charity's objects are specifically restricted to the promotion of the following purposes for the benefit of the public:

1. To advance, promote, manage, co-ordinate, and develop canoeing and paddlesport in all its forms and in doing so to act as the national governing body for canoeing in Northern Ireland
2. To advance community development in Northern Ireland by way of engaging members of local communities throughout Northern Ireland of all ages and abilities with canoeing, paddlesport and related activities
3. To advance any other exclusively charitable purposes as the directors may from time to time decide in accordance with the law of charity in Northern Ireland.

Structure, governance and management

The Canoe Association of Northern Ireland (CANI), now trading as Paddle Northern Ireland (Paddle NI), is governed by a voluntary Board of Directors and Trustees. The Board sets the strategic objectives for the organisation and receives regular reports on progress and performance against these objectives.

During 24/25 Susan Burrows, Nick Harkness, Dwyne Hill, Vernetta Hillen, Martin Hoy and Patrica Scovell joined as Directors and Trustees; we welcome them to the Board.

Three directors stood down, Stephen Craig, Jonny Caren and Gareth Mahood, we thank them for their time and service to Paddle NI with special mention to Stephen Craig for many years of service on our board and for stepping in as a volunteer in a variety of roles to support the organisation.

We are also delighted to report that Ashley Hunter was nominated by the Paddle NI Board as the Paddle Northern Ireland representative on Paddle UK Board.

Paddle NI continues to rely on its dedicated volunteer workforce, who play a vital role in supporting the small team of permanent staff. Together, they ensure the delivery of events, training, coaching, committees, and recreational activities across Northern Ireland.

During 2024/25, Paddle NI further embedded the revised management structure introduced the previous year, ensuring effective delivery of our strategic objectives. The organisation remains committed to the full implementation of this structure to support long term success.

Committees of the Board and Terms of Reference

The Strategic Plan for 2023–2028, developed and launched in the previous year, continues to guide our work. It is built around the following key ambitions:

- Organisation
- Members
- Safety
- Community
- Recreation

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- Learning & Development
- Pathway to Performance
- Success

A major milestone in 2024/25 was the successful rebrand from CANI to Paddle Northern Ireland, carried out in collaboration with Paddle UK, Paddle Cymru, and Paddle Scotland. This partnership created a clear, unified brand across all national associations, strengthening recognition and cohesion within the paddling community. A key element of this was the launch of our new website in April 2024. The Board looks forward to delivering the Strategic Plan under this new identity, continuing to drive the growth, engagement, and promotion of paddlesport throughout Northern Ireland.

The Board extends its sincere thanks to all staff and volunteers whose dedication makes our activities, events, and programmes possible.

Review of Activities, Achievements and Performance

1) Organisation

i) FSCA:

We are delighted that Paddle NI continues to hold its robust rating in the Sport NI Financial Systems and Controls Assessment (FSCA), reflecting the strength of our financial management and controls.

ii) JustGo Membership:

Throughout 2024/25, Paddle NI continued to strengthen the JustGo Membership system, improving digital functionality and user experience. Work continues on incorporating the new Paddle Northern Ireland branding within the system through a phased approach, which will continue into 2025.

iii) Membership Ezine:

The Membership e-zine was refreshed in 2024/25 to reflect the new Paddle Northern Ireland branding, giving it a modern and engaging look. It continues to be circulated to all members as a key communication channel.

Each edition provides a mix of essential safety advice, hot topics in paddlesport, and updates on coaching, leadership, and training opportunities. The e-zine also highlights upcoming events, club news, funding opportunities, and features on paddling locations, recreational activities, and community stories. By showcasing both national updates and local paddling achievements, the e-zine helps keep members informed, connected, and inspired to take part in all aspects of paddlesport.

iv) Access NI:

In June 2024, Paddle NI became an umbrella body for Access NI, extending this service to our delivery partners as an additional delivery partner benefit. Throughout the year, Paddle NI continued to process Access NI applications and retained its umbrella body status, providing this important safeguarding service for clubs, coaches, leaders, volunteers, and now delivery partner organisations.

v) Website:

During 2024/25, Paddle Northern Ireland focused on embedding and actively promoting the new website, which launched in April 2024 as part of the rebrand. The site has quickly become a central platform for member engagement, providing clear information on training, events, clubs, and pathways, while also serving as a welcoming entry point for those new to paddlesport.

The website reflects the refreshed Paddle NI brand identity, designed to be modern, accessible, and visually engaging. It acts as a showcase for paddlesport across Northern Ireland, highlighting the breadth of opportunities available and celebrating the achievements of our community.

The professional photography and videography commissioned in the previous year have been embedded throughout the site and across wider communications, significantly enhancing Paddle NI's visibility and profile. These high quality visuals not only promote the sport more effectively but also create a consistent and aspirational image of paddling in Northern Ireland.

In addition to its role as a communications hub, the website supports our wider digital strategy by linking seamlessly with social media channels, e-zines, and membership systems, ensuring a joined up experience for members, clubs, and delivery partners. The continued promotion and development of the website remain a priority as we strengthen our digital presence and grow the reach of paddlesport.

vi) Brand

During 2024/25, The Canoe Association of Northern Ireland undertook a significant transformation of its identity and external communications. Following an Extraordinary General Meeting, members approved the change of name from The Canoe Association of Northern Ireland (CANI) to Paddle Northern Ireland (Paddle NI). This rebrand was developed in collaboration with our partner organisations British Canoeing (Paddle UK), Canoe Wales (Paddle Cymru), and the Scottish Canoe Association (Paddle Scotland) to ensure alignment and a clear, unified paddlesport

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identity across the UK.

The new brand was officially launched in April 2024, alongside the introduction of a refreshed website and the roll out of new social media channels. These platforms were designed to be more engaging, accessible, and visually aligned with Paddle NI's modern identity. They provide clear signposting to paddlesport opportunities, resources for members, and information for those exploring the sport for the first time.

Our digital communications strategy now includes a monthly e-zine, a revitalised presence on Facebook and Instagram, and enhanced use of video and photography to showcase paddling across Northern Ireland. These efforts have expanded Paddle NI's reach, helping us connect with new audiences, celebrate the achievements of our members, and promote paddlesport as an inclusive and accessible activity.

In addition, participants engaging with entry level awards such as Paddle Safer, Paddle Start, Discover and Explore now receive their certificates electronically. This not only streamlines the process but also connects recipients directly to Paddle NI and other national associations through tailored follow-up links, ensuring they remain supported on their paddlesport journey.

The rebrand represents more than just a change of name and logo. It reflects Paddle NI's ambition to raise the profile of paddlesport in Northern Ireland, strengthen our partnerships across the UK, and create a more visible and engaging pathway for individuals, families, and communities to discover the joy of paddling.

vii) Places

Securing and maintaining access points and permanent facilities remains a key priority for Paddle NI. Throughout 2024/25, we worked closely with local authorities to ensure the upkeep of canoe trail access and egress points, with sustainable plans now in place for their long-term maintenance.

A particular focus this year has been the Shaw's Bridge Slalom site, where ongoing work is required to maintain the course for training and competition. In addition, we are actively pursuing the reconstruction of the access jetties, recognising their importance in supporting safe participation and enabling wider community use of this valued site.

viii) Funding:

Paddle NI was initially awarded Sport NI's Sport Systems Investment for the period 2023–2028, supporting two key staff positions and providing funding for athletes competing in Olympic disciplines. Following Sport NI's adjustment of the programme to a one year award for 2025–26, Paddle NI successfully reapplied for this funding, ensuring continued support. This funding enables us to sustain essential staff roles and continue developing athletes across Olympic paddlesport disciplines, maintaining momentum and progress despite the shorter funding period.

ix) Recognition of Stand Up Paddleboarding:

Throughout 2024/25, Paddle NI has continued to maintain close collaboration with Paddle Scotland, Paddle Cymru, Paddle UK, and other national sports councils. Late in 24/25 we were pleased to receive recognition from Sport NI for Stand Up Paddleboarding (SUP), officially adding it to the paddlesport disciplines offered across Northern Ireland.

Following this recognition, SUP will continue to be progressively integrated into training, coaching, and programmes, enabling members to access structured learning pathways and opportunities. This development strengthens our overall paddlesport offer, increases participation options, and supports the growth of a safe and inclusive SUP community across the region.

2) Members

Between 1st April 2024 and 31st March 2025, 1,486 people achieved qualifications, awards, or completed e-learning through Paddle Northern Ireland a significant increase on the previous year. To support this growth, Paddle NI has recruited and developed new Tutors, providing guidance through e-learning, webinars, orientations, moderations, and final recommendations.

These achievements reflect the organisation's commitment to developing skills, increasing participation, and delivering high quality, rewarding paddlesport experiences across Northern Ireland.

3) Safety

Safety continues to be a cornerstone of Paddle Northern Ireland's work, with 2024/25 seeing significant progress in raising awareness and embedding best practice across the paddling community. Through social media, e-zines, and the website, Paddle NI delivered engaging and timely safety messaging, covering topics such as offshore wind risks for SUPs, Weil's disease, winter paddling precautions, and general safety guidance for paddlers of all ages and abilities. These initiatives have helped foster a strong culture of safe participation and informed decision making throughout Northern Ireland.

Paddle NI's Delivery Centre played a pivotal role in advancing safety standards by delivering an extensive range of BCAB safety courses, including:

- Inland Open Water Safety Rescue
- Sea Kayak Safety Rescue
- Surf Kayak Safety and Rescue
- Introduction to White Water Safety
- Safer Recruitment E-learning

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- White Water Safety
- Safeguarding Refresher
- Advanced White Water Safety
- SUP White Water Leader
- Swimmer Safety and Rescue

To support this growing portfolio, Paddle NI implemented a structured recruitment and orientation process for new tutors, ensuring continued high quality training delivery across the network.

These achievements demonstrate Paddle NI's unwavering commitment to creating a safe, confident, and thriving paddling community, with safety education reaching more participants, coaches, and volunteers than ever before.

4) Community

i) British Canoeing T/A Paddle UK and National Associations

Paddle NI is a small organisation that relies on strong partnerships in Northern Ireland, the Republic of Ireland, and the UK. Paddle NI has worked closely with Sport NI, our main funder, through the Sports System Investment for Governing Bodies. Additionally, Paddle NI collaborates with Paddle UK, Paddle Scotland and Paddle Cymru through the federal agreement.

Paddle NI officers and volunteers continue to support the development of paddlesport throughout the UK by participating in the following Paddle UK and other national association groups/committees:

- British Canoeing Board
- UK CEO Group
- Coaching Leadership Strategy Group
- Education Operations Group
- Safety Advisory Panel
- Safeguarding Cases Cross Jurisdiction Working Group
- Safeguarding Steering Group
- British Canoeing Technical Committees
- Delivery Partner Scheme Strategy Group
- Delivery Partner Scheme Marketing Group
- RNLI SUP Safety Group

Paddle NI also collaborates closely with Canoeing Ireland's staff and slalom committee to support NI athletes. Throughout the year, Paddle NI works with various organisations including the Northern Ireland Sports Forum (NISF), Female Sports Forum, DAERA, Scouts NI, Sea Cadets NI, Duke of Edinburgh, Disability Sport NI, Belfast City Council and other local councils, Waterways Ireland, the Mary Peters Trust, Equality Commission, HM Coastguard, RNLI, The Rank Foundation, Tourism NI, and other National Governing Bodies.

ii) The Outdoor Partnership

Paddle Northern Ireland continues to maintain a partnership with The Outdoor Partnership, which has expanded its presence across both the east and west of Northern Ireland during 2024/25. Paddle NI actively supports and contributes to The Outdoor Partnership's initiatives, helping to promote outdoor recreation and paddlesport opportunities across the region.

iii) Community Organisation Engagement:

Paddle Northern Ireland has made significant strides in 24/25, continuing to advance the British Canoeing Delivery Partner Scheme by engaging with organisations such as Scouts NI and Sea Cadets NI, expanding opportunities for safe, structured paddlesport across Northern Ireland. Collaboration with the Coastguard has also been strengthened, enhancing safety awareness and protecting paddlers on the water.

A standout achievement this year was the launch of the Clean Water Sports Alliance in Northern Ireland. Paddle NI has been a key partner along with other NGB's for this initiative, championing environmentally responsible paddling and the protection of water quality and natural habitats. Through the Alliance, Paddle NI has inspired members, clubs, and delivery partners to adopt best practices for sustainable paddlesport, demonstrating that environmental stewardship and paddling excellence go hand in hand.

Alongside these initiatives, Paddle NI has continued to deliver timely and impactful safety messaging, particularly for Stand Up Paddleboarding, via its website, e-zines, and social media channels. These efforts reflect Paddle NI's dual commitment to ensuring safe participation and promoting a sustainable, thriving paddling community, cementing its role as a leader in both paddlesport development and environmental responsibility in Northern Ireland.

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5) Recreation

a) Participation

i) Recreational Paddles:

During 2024/25, Paddle Northern Ireland hosted six recreational paddles, with 86 participants taking part across the programme. We are grateful to the Ulster Canoe Club for their support in leading a number of these events, and to local clubs who helped make them possible. A highlight of the calendar was the much loved Annual Turkey and Pudding Paddle on the River Blackwater, supported by Blackwater Paddlesports, which concluded with a social gathering at a local coffee shop. These events continue to provide enjoyable, welcoming, and inclusive opportunities for the paddling community.

ii) Progressive Paddlesport Days:

In 2024/25, Paddle Northern Ireland proudly delivered 11 Progressive Paddlesport Days across sea kayaking, white water kayaking, and open canoeing (white water and open water), engaging a total of 39 participants. These days were specifically designed to support club members in developing their skills, while also providing valuable opportunities for members, volunteers, leaders and coaches to further enhance their knowledge and experience. The feedback has been overwhelmingly positive, with participants highlighting both the quality of the learning and the sense of community fostered throughout the programme. Many also shared new ideas and suggestions, helping to shape future Progressive Paddlesport Days. The success of these events is a real celebration of the enthusiasm, commitment, and passion within the paddling community in Northern Ireland.

iii) She Paddles Development Programme:

In 2024/25, Paddle Northern Ireland successfully delivered the She Paddles Development Programme, empowering 21 female participants through a dynamic blend of paddle training and leadership development. Led by experienced tutors and performance consultants, the programme combined on water sessions with expert led workshops to enhance leadership, resilience, and goal-setting skills. Participants embarked on a transformative journey through both in person paddling sessions designed to build confidence and community and insightful online workshops exploring leadership styles, pressure management, and performance leadership. Fully funded by Paddle NI, the initiative created a supportive space for female paddlers to grow, connect, and inspire each other.

iv) Activity Centres and Providers:

Paddlesport participation has continued to grow strongly in 24/25, with thousands of new participants engaging through Activity Centres and Providers across Northern Ireland. Stand Up Paddleboarding and Sit on Top Kayaking remain the most popular entry points, with increasing numbers of participants progressing into structured pathways through the Paddle Start, Paddle Discover, and Paddle Safer awards. This growth reflects not only the appeal of paddlesport but also the commitment of our providers to delivering safe, enjoyable, and progressive opportunities.

b) Clubs

i) Club Numbers:

Throughout 2024/25, our clubs have been active, with 18 clubs supporting 774 members across Northern Ireland. While a couple of smaller clubs have closed, Paddle Northern Ireland has had a positive impact on smaller and developing clubs, helping to strengthen their programmes and governance. Overall, the club network remains vibrant, providing inclusive and rewarding paddlesport opportunities for members across the region.

ii) Club Support and Standards for Deployment:

In May 2024, Paddle Northern Ireland, working with Paddle UK, Paddle Scotland, and Canoe Wales, launched the Standards for Deployment Policy a UK wide framework setting clear expectations for clubs, committees, and delivery partners. Paddle NI has supported clubs through webinars, 1 to 1 meetings, and enhanced guidance from the Head of Operations, including e-learning modules and ongoing officer support. While many clubs have successfully implemented the standards, a few are still working to meet them, which has had an impact on membership numbers. These measures ensure clubs are well equipped to deliver safe, high-quality paddlesport across Northern Ireland.

6) Learning & Development

i) Paddle NI Delivery Centre:

Paddle Northern Ireland continues to serve as the BCAB Delivery Centre, proudly maintaining a low-risk audit rating in 2024/25. In October 2023, Paddle NI successfully recruited 46 aspirant tutors across Coaching, Leadership, and Safety disciplines, including Paddlesport Instructor, SUP Instructor, Paddlesport Leaders, Touring Leaders, and Safety & Rescue courses.

These aspirants have been actively supported through 1 to 1 mentoring, orientations, field visits, webinars, and standardisation processes, helping them develop into confident, high quality tutors. Under the guidance of the Standardisation Officer, Paddle NI continues to ensure consistency and excellence across all courses, strengthening both the quality of paddlesport delivery and the capability of the tutor network across Northern Ireland.

This progress highlights Paddle NI's commitment to developing skilled, confident leaders, enhancing the learning experience for members, and sustaining high standards across all paddlesport programmes.

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ii) Qualifications and Awards:

In 2024/25, the number of qualifications and awards issued remained strong, reflecting a new, elevated baseline. With the support of our growing network of Tutors, Paddlesport Instructors, Coaches, and Leaders, alongside successes in Paddle Start, Discover, and Safer awards, Paddle NI continues to help participants develop their skills, progress through structured pathways, and enjoy safe, rewarding experiences on the water, strengthening the paddling community across Northern Ireland.

7) Pathway to Performance

Our performance athletes in Paracanoe, Slalom, and Sprint continued to demonstrate excellence and resilience throughout the 2024–2025 season, with strong representation at National, European, and World events. Across all three disciplines, athletes showed progress and competitive consistency.

Jonny Young (Paracanoe), Afton Fitzhenry (Sprint), Jake Cochrane and Ali McCreery (Slalom) remain focused on long-term development and are actively campaigning toward Olympic qualification for Los Angeles 2028.

8) Success

Throughout 2024/25, Paddle NI built on the significant achievements of the previous year. We retained a strong rating in the Sport NI Financial Systems and Controls Assessment, continued to enhance our digital platforms under the new Paddle Northern Ireland branding, and successfully secured one-year Sport NI funding to support staff and athlete development.

Our work in safety, member engagement, and community collaboration has continued to strengthen, with impactful programmes such as the Progressive Paddlesport Days, She Paddles Development Programme and expanded recreational paddles bringing new participants into the sport. The growth in Paddle Start, Discover, and Safer awards, alongside ongoing club development and training initiatives, highlights the increasing participation, skill development, and engagement across the paddling community.

Collectively, these achievements reflect a highly successful year, positioning Paddle Northern Ireland to continue promoting safe, inclusive, and thriving paddlesport throughout the region.

Financial Review

The results for the financial year are set out on page 13 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £114,085 (2024 - £127,634) and liabilities of £23,383 (2024 - £25,565). The net assets of the charity have decreased by £(11,367).

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Susan Burrows (Appointed 2 December 2024)
Nick Harkness (Appointed 2 December 2024)
Martin Hoy (Appointed 2 December 2024)
Vernetta Hillen (Appointed 2 December 2024)
Andrew Sloan (Appointed 7 April 2025)
Patricia Scovell (Appointed 2 December 2024)
Gareth Mahood (Resigned 6 October 2024)
Stephen Craig (Resigned 2 December 2024)
Sandra-Lee Campbell (Resigned 7 April 2025)
Alan Branagh
Iain McCarthy (Resigned 4 May 2025)
Jonathan Caren (Resigned 7 January 2025)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Canoe Association of Northern Ireland subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

The Cancer Association of Northern Ireland
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Approved by the Board of Trustees on 1 December 2025 and signed on its behalf by:



Dwyne Hill
Chairperson

The Canoe Association of Northern Ireland

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2025

The trustees, who are also directors of The Canoe Association of Northern Ireland for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). 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 company and of the profit or loss of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 1 December 2025 and signed on its behalf by:



Dwyne Hill
Chairperson

The Canoe Association of Northern Ireland

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE CANOE ASSOCIATION OF NORTHERN IRELAND

We have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this 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 charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We 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 financial statements to be reached.



Allen Fleming
Old Bank House
161-163 Upper Lisburn Road
Belfast
BT10 0LJ

Date: 1 December 2025

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STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	41,945	126,036	167,981	51,023	122,169	173,192
Charitable activities							
Governance	3.2	-	1,608	1,608	-	2,142	2,142
Total income		41,945	127,644	169,589	51,023	124,311	175,334
Expenditure							
Raising funds	4.1	12,968	20,776	33,744	13,548	32,071	45,619
Charitable activities	4.2	40,344	106,868	147,212	12,194	92,240	104,434
Total Expenditure		53,312	127,644	180,956	25,742	124,311	150,053
Net income/(expenditure)		(11,367)	-	(11,367)	25,281	-	25,281
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(11,367)	-	(11,367)	25,281	-	25,281
Reconciliation of funds:							
Total funds beginning of the year	14	89,103	12,966	102,069	63,822	12,966	76,788
Total funds at the end of the year		77,736	12,966	90,702	89,103	12,966	102,069

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

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Company Number: NI637999

BALANCE SHEET

as at 31 March 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	9	10,604	14,189
Current Assets			
Debtors	10	11,650	14,331
Cash at bank and in hand		91,831	99,114
		103,481	113,445
Creditors: Amounts falling due within one year	11	(18,560)	(19,134)
Net Current Assets		84,921	94,311
Total Assets less Current Liabilities		95,525	108,500
Grants receivable	12	(4,823)	(6,431)
Total Net Assets		90,702	102,069
Funds			
Restricted funds		12,966	12,966
General fund (unrestricted)		77,736	89,103
Total funds	14	90,702	102,069

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 1 December 2025 and signed on its behalf by


Dwyne Hill
Chairperson

The Canoe Association of Northern Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. GENERAL INFORMATION

The Canoe Association of Northern Ireland is a company limited by shares incorporated in Northern Ireland. The registered office of the charity is which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

The Canoe Association of Northern Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

■ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Mobile Office	-	10% Straight line
Canoes and Trailers	-	25% reducing balance
Tools and Equipment	-	25% reducing balance
Office Equipment	-	25% reducing balance

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME

3.1 DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Donations and legacies	41,945	126,036	167,981	173,192
	<u>41,945</u>	<u>126,036</u>	<u>167,981</u>	<u>173,192</u>
3.2 CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Grants from governments and other co-funders:				
Income from charitable activities	-	1,608	1,608	2,142
	<u>-</u>	<u>1,608</u>	<u>1,608</u>	<u>2,142</u>

The Canoe Association of Northern Ireland
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

4. EXPENDITURE					
4.1 RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Raising funds	<u>26,592</u>	<u>-</u>	<u>7,152</u>	<u>33,744</u>	<u>45,619</u>
4.2 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Expenditure on charitable activities	-	1,608	3,500	5,108	-
Governance Costs (Note 4.3)	-	3,926	138,178	142,104	104,434
	<u>-</u>	<u>5,534</u>	<u>141,678</u>	<u>147,212</u>	<u>104,434</u>
4.3 GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Charitable activities - governance costs	-	3,926	138,178	142,104	104,434
	<u>-</u>	<u>3,926</u>	<u>138,178</u>	<u>142,104</u>	<u>104,434</u>
Paddle NI incurred costs during this period for an Independent Investigation and Legal Counsel.					
4.4 SUPPORT COSTS	Cost of Raising Funds	Charitable Activities	Governance Costs	2025	2024
	£	£	£	£	£
Support	<u>7,152</u>	<u>3,500</u>	<u>138,178</u>	<u>148,830</u>	<u>112,626</u>
5. ANALYSIS OF SUPPORT COSTS				2025	2024
				£	£
Support				<u>148,830</u>	<u>112,626</u>
6. NET INCOME				2025	2024
				£	£
Net Income is stated after charging/(crediting):					
Depreciation of tangible assets				3,585	4,476
Amortisation of grants receivable				(1,608)	(2,142)
				<u>1,977</u>	<u>2,334</u>
7. INVESTMENT AND OTHER INCOME				2025	2024
				£	£
Amortisation of capital grants received				<u>1,608</u>	<u>2,142</u>
8. EMPLOYEES AND REMUNERATION					
The staff costs comprise:				2025	2024
				£	£
Wages and salaries				<u>102,185</u>	<u>85,537</u>

The Canoe Association of Northern Ireland
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

9. TANGIBLE FIXED ASSETS

	Mobile Office	Canoes and Trailers	Tools and Equipment	Office Equipment	Total
	£	£	£	£	£
Cost					
At 31 March 2025	9,143	56,736	743	8,764	75,386
Depreciation					
At 1 April 2024	5,638	47,425	650	7,484	61,197
Charge for the financial year	914	2,328	23	320	3,585
At 31 March 2025	6,552	49,753	673	7,804	64,782
Net book value					
At 31 March 2025	2,591	6,983	70	960	10,604
At 31 March 2024	3,505	9,311	93	1,280	14,189
10. DEBTORS				2025	2024
				£	£
Trade debtors				387	975
Prepayments and accrued income				11,263	13,356
				11,650	14,331
11. CREDITORS				2025	2024
Amounts falling due within one year				£	£
Trade creditors				4,531	1,182
Taxation and social security costs				1,839	1,829
Accruals and deferred income:					
Pension accrual				468	449
Other accruals				11,722	15,674
				18,560	19,134
12. GRANTS RECEIVABLE				2025	2024
				£	£
Capital grants received and receivable					
At 1 April 2024				34,366	34,366
Amortisation					
At 1 April 2024				(27,935)	(25,793)
Amortised in financial year				(1,608)	(2,142)
At 31 March 2025				(29,543)	(27,935)
Net book value					
At 31 March 2025				4,823	6,431
At 1 April 2024				6,431	8,573

The Canoe Association of Northern Ireland
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

13. RESERVES

	Funds	Sport NI	Governance fund	Total
	£	£	£	£
At the beginning of the year	89,103	1,224	11,742	102,069
(Deficit)/Surplus for the financial year	(11,367)	-	-	(11,367)
At the end of the year	<u>77,736</u>	<u>1,224</u>	<u>11,742</u>	<u>90,702</u>

14. FUNDS

14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 April 2023	63,822	12,966	76,788
Movement during the financial year	25,281	-	25,281
At 31 March 2024	89,103	12,966	102,069
Movement during the financial year	(11,367)	-	(11,367)
At 31 March 2025	<u>77,736</u>	<u>12,966</u>	<u>90,702</u>

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024	Income	Expenditure	Transfers between funds	Balance 31 March 2025
	£	£	£	£	£
Restricted funds					
Restricted	12,966	127,644	127,644	-	12,966
Unrestricted funds					
Unrestricted General	89,103	41,945	53,312	-	77,736
Total funds	<u>102,069</u>	<u>169,589</u>	<u>180,956</u>	<u>-</u>	<u>90,702</u>

14.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Long-term deferred income	Total
	£	£	£	£	£
Restricted funds	11,254	24,806	(11,840)	(11,254)	12,966
Unrestricted general funds	(650)	78,675	(6,720)	6,431	77,736
	<u>10,604</u>	<u>103,481</u>	<u>(18,560)</u>	<u>(4,823)</u>	<u>90,702</u>

15. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.