

COMPANY REGISTRATION NUMBER: NI043461
CHARITY REGISTRATION NUMBER: NI104971

**Disabled Police Officers Association of Northern
Ireland**

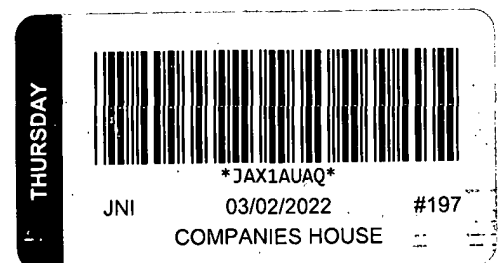
Company Limited by Guarantee

Unaudited Financial Statements

31 March 2021



BBS (NI) LTD
Chartered accountants
17 Willowbank Drive
Belfast
BT6 0LN



Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Disabled Police Officers Association of Northern Ireland
Charity registration number	NI104971
Company registration number	NI043461
Principal office and registered office	18b Newforge Lane Belfast BT9 5NW

The trustees

	Marie McCue	(Appointed 27 November 2020)
	Evelyn Barrett	(Resigned 27 November 2020)
	Lindsay Boal	(Resigned 27 November 2020)
	Muir Clark	(Resigned 20 October 2020)
	Adrian Dawson	(Resigned 16 June 2021)
	Joseph Haveron	(Resigned 31 August 2020)
	Ross Michael Hussey	(Appointed 29 June 2021)
	Charlotte Anne McAnirn	(Resigned 4 January 2021)
	Michael McVicker	
	James Millward	(Resigned 4 September 2021)
	Laurence Smyth	
	Geraldine Cassidy	(Served from 18 January 2021 to 4 September 2021)
	Gordon Knowles	(Appointed 4 September 2021)
	Edwina McManus	(Appointed 27 November 2020)
	Edward Ryder	(Served from 18 January 2021 to 19 September 2021)
	Robert William Crawford	(Appointed 4 September 2021)
	Thomas Stephen McAlister	(Appointed 6 October 2021)

Independent examiner	Louise Gorman ACMA 17 Willowbank Drive Belfast BT6 0LN
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Structure, governance and management

The Directors of the DPOANI have paid full regard to Section 3 of the Charities Act (Northern Ireland 2008) in relation to the public benefit reporting as necessitated by the Charity Commission for Northern Ireland.

The Charity is governed by its current Articles of Association which were updated and approved by Special Resolution on Wednesday 28th October 2015.

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities

The DPOANI Charity exists for the following purposes

For the promotion of health and wellbeing and for the relief of ill health, isolation, disability and financial hardship of individuals who are currently in service or following service of the Royal Ulster Constabulary, the Royal Ulster Constabulary Reserve or the Police Service Northern Ireland in Northern Ireland ('area of benefit') who have a debilitating illness or a disability, whether physical or psychological, by any means as the directors shall consider appropriate.

Achievements and performance

The charity has endured significant change over the period 01 April 2020 up to 31 March 2021, not only due to the Covid restrictions which limited the work of the charity, our fund raising and ability to organise members events. Indeed, Trustee meetings had to be held over zoom video conference calling.

There was also a change in the main office holders, with a wealth of knowledge being lost following the resignation of five Trustees, which including the Chairperson and Welfare Officers'

Despite this the charity continued to support disabled officers regarding Ill Health Retirement Pensions, Injury on Duty Awards and Social Security Benefits. This support was not limited to members, but all disabled police officers both serving or retired. By helping those who contacted us, we hoped to increase our membership, whilst still supporting these individuals and the police family.

Covid restrictions prevent us from carrying out home visits to members, but we attempted as best as possible to provide them with signposting to allow members to avail of services currently available elsewhere within the Police family or offer them what assistance we could, whilst complying with the Covid legislation.

This period also brought legal turbulence, following the recent Judgement against the Charity Commission of Northern Ireland (CCNI). On 19 February 2020, the Court of Appeal delivered its judgment in the case of McKee & Others v Charity Commission for Northern Ireland, upholding a legal challenge to the delegation of decision-making powers by the Commission to members of staff.

Following this ruling, the Trustees were written to by members making them aware of the judgement and the potential legal ramification for the current board, with the mention of possible legal action should we fail to act.

The McKee judgement caused much upset and worry to some Trustees' and resulted in legal expenditure being incurred to consult the charity's' appointed solicitors to obtain legal advice and expertise on these matters.

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

As will be seen in both this and next year's accounts, this legal action has had a significant impact upon the charity's financial stability and bank balances. Happily, this legal matter is now fully settled, and the charity can move forward in securing its financial position following this large expenditure and work towards a secure future.

The membership period was temporarily extended to 18 months in 2020 / 2021, moving the membership year from January 2020 to December 2020, to January 2020 to March 2021. This decision was taken by Trustees to align the membership year with the Charities financial year. Annual membership will, in future, run from April to March. During this period there were 156 members, resulting in the recognition of £3,758 of membership income. Additional income was received from Payroll Giving of £10,538 (£11,051, 2020).

The Office move to Newforge Country Club secured the charity's future, the savings to date have more than covering the initial costs of the renovations required to make the office disabled friendly and accessible. A huge thank you is owed to the RUCOA for their generosity and support towards us. It's hoped that fund raising activities can recommence during the next financial period given the relaxation of the Covid restrictions and the social support given by the DPOANI.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 31st January 2022 and signed on behalf of the board of trustees by:

McManus
Trustee

McAlister
Trustee

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

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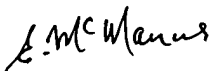
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McManus
Trustee



McAlister
Trustee

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Disabled Police Officers Association of Northern Ireland

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Disabled Police Officers Association of Northern Ireland ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Louise Gorman ACMA
Independent Examiner

17 Willowbank Drive
Belfast
BT6 0LN

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	11,166	11,166	12,137
Charitable activities	6	3,758	3,758	3,633
Other trading activities	7	–	–	108
Investment income		52	52	21
Total income		<u>14,976</u>	<u>14,976</u>	<u>15,899</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	8	228	228	28
Expenditure on charitable activities	9,10	13,568	13,568	17,486
Total expenditure		<u>13,796</u>	<u>13,796</u>	<u>17,514</u>
Net income/(expenditure) and net movement in funds		<u>1,180</u>	<u>1,180</u>	<u>(1,615)</u>
Reconciliation of funds				
Total funds brought forward		64,576	64,576	66,191
Total funds carried forward		<u>65,756</u>	<u>65,756</u>	<u>64,576</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	15	5,576	6,309
Investments	19	<u>32,635</u>	<u>33,216</u>
		38,211	39,525
Current assets			
Stocks		2,292	2,520
Debtors	16	490	845
Cash at bank and in hand		<u>25,953</u>	<u>24,264</u>
		<u>28,735</u>	<u>27,629</u>
Net current assets		<u>28,735</u>	<u>27,629</u>
Total assets less current liabilities		66,946	67,154
Creditors: amounts falling due after more than one year	20	<u>1,190</u>	<u>2,578</u>
Net assets		<u>65,756</u>	<u>64,576</u>
Funds of the charity			
Unrestricted funds		65,756	64,576
Total charity funds	18	<u>65,756</u>	<u>64,576</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 8 to 13 form part of these financial statements.

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 31st January 2022, and are signed on behalf of the board by:



McManus
Trustee



McAlister
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is 18b Newforge Lane, Belfast, BT9 5NW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. /

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer Equipment	-	33% straight line
Equipment	-	20% straight line

4. Limited by guarantee

The liability of each member is limited to £1, being the amount that every member of the Charity undertakes to contribute to the assets of the Charity, in the event of the same being wound up while he or she or it is a member, or within one year after he or she or it ceases to be a member, for payment of the debts and liabilities of the Charity contracted before he or she or it ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Miscellaneous Donations	628	628	2,547	2,547
Payroll giving	10,538	10,538	11,051	11,051
Grants				
Grants receivable	—	—	(1,461)	(1,461)
	<u>11,166</u>	<u>11,166</u>	<u>12,137</u>	<u>12,137</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Membership Fees	3,758	3,758	958	958
Income from Events	—	—	2,675	2,675
	<u>3,758</u>	<u>3,758</u>	<u>3,633</u>	<u>3,633</u>

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Memorabilia Sales	—	—	108	108

8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Memorabilia Costs	228	228	28	28

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Member Event Costs	6,016	6,016	4,769	4,769
Support costs	7,552	7,552	12,717	12,717
	<u>13,568</u>	<u>13,568</u>	<u>17,486</u>	<u>17,486</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Support Costs	—	7,552	7,552	12,717
Member Event Costs	6,016	—	6,016	4,769
	<u>6,016</u>	<u>7,552</u>	<u>13,568</u>	<u>17,486</u>

11. Analysis of support costs

	Total 2021 £	Total 2020 £
Premises	—	4,168

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	733	732

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,080</u>	<u>1,080</u>

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

One or more trustees has claimed expenses or had their expenses met by the charity.

There were 4 Trustees reimbursed for mileage to the amount of £831.15, these Trustees were:

Anne McAnirn	£225.00	500 miles
James Millward	£21.60	48 miles
Laurence Smyth	£238.50	529 miles
Lindsay Boal	£346.50	770 miles

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2020 and 31 March 2021	<u>6,930</u>	<u>4,473</u>	<u>11,403</u>
Depreciation			
At 1 April 2020	691	4,403	5,094
Charge for the year	693	40	733
At 31 March 2021	<u>1,384</u>	<u>4,443</u>	<u>5,827</u>
Carrying amount			
At 31 March 2021	<u>5,546</u>	<u>30</u>	<u>5,576</u>
At 31 March 2020	<u>6,239</u>	<u>70</u>	<u>6,309</u>

16. Debtors

	2021	2020
	£	£
Prepayments and accrued income	<u>490</u>	<u>845</u>

Disabled Police Officers Association of Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Deferred income

	2021	2020
	£	£
Amount deferred in year	<u>110</u>	<u>1,208</u>

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income £	Expenditure £	At 31 March 2021
General funds	64,576	14,976	(13,796)	65,756
	<u>64,576</u>	<u>14,976</u>	<u>(13,796)</u>	<u>65,756</u>

	At 1 April 2019	Income £	Expenditure £	At 31 March 2020
General funds	66,191	15,899	(17,514)	64,576
	<u>66,191</u>	<u>15,899</u>	<u>(17,514)</u>	<u>64,576</u>