

Registered Number: IP00089  
Charity Commission Number: 106083  
HM Revenue & Customs Charity Number: XN46104

**ROYAL ULSTER CONSTABULARY  
ATHLETIC ASSOCIATION LIMITED**

**Annual Report  
For the financial year ended  
31 March 2023**

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# ROYAL ULSTER CONSTABULARY ATHLETIC ASSOCIATION LIMITED

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## REPORTS AND FINANCIAL STATEMENTS

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# ROYAL ULSTER CONSTABULARY ATHLETIC ASSOCIATION LIMITED

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## TRUSTEES AND OTHER INFORMATION AT DATE OF APPROVAL OF FINANCIAL STATEMENTS

### Chief Executive

A McGowan

### Company Secretary

A McGowan

### Registered and Principal Office

18b Newforge Lane  
Belfast  
BT9 5NW

### Independent Auditors

Ruddell & Company  
Chartered Accountants  
& Registered Auditors  
16 – 18 Church Street  
Dungannon  
BT71 6AB

### Bankers

Bank of Ireland  
1 Donegall Square South  
Belfast  
BT1 5LR

### Solicitors

Edwards & Co  
28 Hill Street  
Belfast  
BT1 2LA

### Registered Number

IP00089

### Charity Commission Number

106083

### HM Revenue & Customs Charity Number

XN46104

### Trustees

R Singleton (Chair)  
G McGrath (Vice-Chair, joined Aug 22)  
D Crockard  
D Rothwell  
P J Whyte  
R Watterson  
A Wilson  
T Foley  
T McKendry  
K Beggan (Joined May 22)  
G West (Joined Aug 22)  
S Steen (Resigned Feb 23)  
J Orr (Resigned Feb 23)  
R Brown (Resigned Mar 23)

### Audit and Risk Committee

D Crockard (Chair)  
D Rothwell  
R Watterson  
P J Whyte

### Business and Finance Committee

S Steen (Chair)  
A Wilson  
R Brown

### Remuneration Committee

D Rothwell  
A Wilson

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also the Directors under the provisions of the Co-operative and Community Benefit Societies Act (Northern Ireland) 1969, submit their Annual Report and the Audited Financial Statements of the group for the year ended 31 March 2023. The Trustees have adopted the provisions of 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) (effective 1 January 2015) ("Charities SORP (FRS 102)"), in preparing the Annual Report and Financial Statements of the charity.

### Reference and Administrative Details

Details of the Registered Office, Trustees, Independent Advisers and other relevant information are given on page 2.

### Structure, Governance and Management

#### Governing Document

The Royal Ulster Constabulary Athletic Association Limited ("RUC AA", "RUC Athletic Association" or "the Association") is an Industrial and Provident Society and operates under its regulations and the RUC Athletic Association Rules.

#### Recruitment and Training of Trustees

Trustees of the charity are elected in accordance with the rules of the Association and are designed to be representative of all members of the charity. The Trustees form the Executive Board; they are elected from the following areas:

Chief Constables Representative	1 nomination annually by the PSNI Chief Constable.
Chief Constables Senior Police Staff Representative	1 nomination annually by the PSNI Chief Constable.
Sports and Social Sections Committee	2 elected representatives by the Association's sports clubs (2-year tenure).
Recreation and Wellbeing Committee	2 elected representatives by the charity's recreation clubs which are found in each PSNI District (2-year tenure).
RUC AA Council	2 elected representatives from the Association's council (2-year tenure).
Retired Police Officers	1 elected at the Annual General Meeting of the Association (2-year tenure).
Non-Executive Trustees	Up to 2 representatives, which are recruited by the Executive Board to provide specific skills, which will benefit the Association and its members.
Co -Opted Trustees	The Executive Board may co-opt up to 5 members to provide specific input to the Board where they regard this as beneficial to the Association and its members.
Secretary	A McGowan.

Training is provided for new Trustees by CIPFA. This outlines the roles and responsibilities of being a Trustee of the charity. The Association's Accountant provides training in the financial structure and management reporting of all aspects of the charity's financial accountability.

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

### **Council**

The RUC AA Council is a consultative body representing the members of the Association. Its members are as follows:

- Chief Constable as Honorary President.
- 1 representative from each Sporting Section.
- 1 representative from each District Recreation Club.
- 1 representative from the Chief Constable (Senior Officer).
- 1 representative from the Chief Constable (Senior Support Staff).
- 2 representatives elected at the Annual General Meeting.
- 1 representative Police Federation for Northern Ireland (co-opted).
- 1 representative Superintendents Association of Northern Ireland (co-opted).
- 1 representative Northern Ireland Retired Police Officers Association (co-opted).

### **Organisation Management**

The Trustees of the charity are legally responsible for the overall management and control of the Association. They meet on a bi-monthly basis. They receive detailed Management Accounts and a Management Report from the Chief Executive and his Senior Management Team who are tasked with the day to day running of the charity. A Business and Finance Committee meets on a quarterly basis and makes recommendations to the Executive Board on financial matters. An Audit and Risk Committee meets 4 times a year and undertakes specific inspections of policies, procedures and their implementation, to ensure the highest level of probity and corporate governance are maintained within the charity.

### **Group Structure and Relationships**

The charity has one wholly owned non-charitable subsidiary, Newforge Trading Services Limited, which was established to provide a source of revenue to help minimise the cost of membership of the Association and provide facilities for the charity to use. Surplus funds from these businesses are gift aided to the charity. These businesses also benefit members through highly competitive rates for the purchase of insurance, financial services and cars.

### **Other**

The Council meets twice yearly. Its primary purpose is to provide an opportunity for a wide-ranging combination of the membership of the Association to engage with the Board of Trustees and the Management Team.

Every ordinary member shall, on admission to membership, purchase and so long as they continue as a member of the Association, hold at least one share of 5p each.

The Trustees have ultimate legal and financial responsibility for the affairs of the Association. Day-to-day management is delegated to the permanent staff, through the Chief Executive.

The Trustees of the Association (as listed on page 2) at 31 March 2023, all have been Trustees for the whole of the year ended on that date, unless otherwise stated.

### **Risk Management**

The Trustees of the charity are responsible for the management of risks faced by the Association. Detailed consideration of risk is delegated to the Audit and Risk Committee assisted by the Chief Executive and his Senior Management Team.

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

The key controls used by the charity include:

- Formal agendas for all Executive Board and all other Committee Meetings;
- Terms of Reference within the Association rules for all Committees;
- Delegation of Interests as an agenda item for all Committees;
- Comprehensive budgeting, management accounting and detailed reporting;
- Formal written policies which are reviewed on a regular basis;
- Clear authorisation and approval levels and transparent tendering procedure;
- Vetting procedures as required by law for the protection of the vulnerable;
- Vetting procedures for all employees to ensure the integrity of all personal information is maintained;
- Regular detailed surveys on all aspects of health and safety management.

Through the risk management process the Trustees are satisfied that the major risks have been identified and have been adequately mitigated where necessary.

### **Internal Control**

The Trustees are ultimately responsible for monitoring that the Association has an appropriate system of controls, financial and otherwise, to provide reasonable assurance with respect to the:

- Business being operated efficiently and effectively;
- Safeguarding of assets against unauthorised use or disposal;
- Maintenance of proper records and the reliability of financial information used within the Association or for publication;
- Compliance with law and regulations.

In assessing what constitutes reasonable assurance the Trustees have regard to the materiality of any financial risks involved, the likelihood of such risks crystallising and the cost of and benefits from particular aspects of the internal control system. The Trustees review the effectiveness of the system of control regularly.

### **Grant Making Policy**

Grants are awarded to sports sections and clubs to assist with capital expenditure and running costs. This process is monitored by the Sports and Social Sections Committee and the Business and Finance Committee.

### **Charitable Objectives and Activities**

The RUC Athletic Association Limited is a charitable sports and leisure organisation with a number of charitable objectives which we strive to achieve. Our objectives are set to reflect our sports and recreational aims and the charitable ethos of our Association. It is important to us that we maintain and enhance our efforts to encourage mental and physical well-being throughout our Association and to further improve relations between the police and communities, and also relations between divided communities.

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

### **Public Benefit Statement**

#### **Purposes**

1. To promote the advancement of amateur sport by the provision of sporting facilities, events, activities and resources and by providing assistance to amateur sporting groups for the benefit of the public at large;
2. To promote community development and citizenship by encouraging participation in sports and recreation through providing and developing facilities;
3. To promote the effectiveness of charities and the effective use of charitable resources by supporting and assisting other charitable organisations through provision of facilities and resources for activities including fundraising, events and meetings;
4. To promote community engagement and understanding of the police family and build relationships through participation in sporting and recreational activities by working in partnership with the local community including youth organisations, community groups, charities, schools and sports and recreational organisations;
5. To promote the advancement of health and well-being by promoting community participation in healthy recreation by providing facilities and resources for sports and recreation.

The Trustees believe that our five purposes satisfy both elements of the Public Benefit requirement.

The following section of our Annual Report comments on how the Association's activities met each of our five charitable objectives and operational objectives.

**1) To promote the advancement of amateur sport by the provision of sporting facilities, events, activities and resources and by providing assistance to amateur sporting groups for the benefit of the public at large.**

The Association continued to advance amateur sport in Northern Ireland by maintaining its 30 active affiliated sporting sections. The Association continued to meet bi-monthly via Zoom or in physical meetings with our affiliated sporting sections. These meetings were used to discuss issues affecting sporting sections and opportunities for sports development and events.

In 2020 the Association invested in a revamp of our outdoor grass pitches to artificial surfaces in the form of a hockey pitch, multi-use games area for 5-a-side football and tennis, bowls and 3G pitch for Soccer, GAA, American Football and Rugby. These pitches are used by PSNI teams as well as many sports clubs from the greater Belfast region include Glentoran FC, Taughmonagh FC, Finaghy FC, Instonians RFC, Pegasus HC, East Belfast GAA and St Brigid's GAA. We are also used by other Association's, such as the Irish Football Association for small games sessions, and Youth team training sessions with, for example, Portugal U19 International football squad. We also engage with local schools to help fulfil their physical education requirements, for example Methodist College and Belfast Academical Institute use the 3G for soccer and rugby matches and training, and Victoria College for the hockey pitch. During the reporting year the Association also facilitated the Ulster Rugby Academy in their summer programme, which resulted in over 200 amateur players from ages 15 to 20 training and playing at Newforge over the summer of 2022.

In an effort to develop the sporting facilities to help sustain the advancement of amateur sport, the Association continued to manage the construction targets of the PEACE IV EU funding for the build of the new Shared Space building, which includes a gym and indoor sports arena. Throughout the reporting period, Project Board and Steering Group meetings were held on a monthly basis, with the Athletic Association having representation from staff members and Trustees on both committees. As of March 2023, the construction had reached 60% completion with the Project Team on site 43 weeks meaning that the project had reached over the halfway

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

point. The superstructure blockwork was still progressing, the roof deck was being installed, service trenches for gas pipe installation were being completed and the steel wind posts for the sports hall were installed ahead of the blockwork for that building commencing. Throughout the construction the Athletic Association Board of

Trustees and members were kept up to date with regular reports at Committees. It is expected that the project will be completed within the calendar year of 2023.

On a wider advancement of amateur sport, the Association had an objective to assist with sending “Team PSNI” to the World Police & Fire Games in Rotterdam, July 2022. In total, 39 competitors for “Team PSNI” participated in the Rotterdam WPFPG in July 2022. The Association was able to assist those attending with the funding of items of Team Kit, which was sourced and agreed by a sub-committee of volunteers drafted from participating athletes.

**2) To promote community development and citizenship by encouraging participation in sports and recreation through providing and developing facilities.**

The Athletic Association continued as a partner in the Newforge Community Development Trust (NCDT) during the reporting period of April 22 to March 2023. The Athletic Association remains as a vital part of Newforge Community Development Trust, in its capacity as “Lead Partner” for the EU’s Peace IV Funding. The Association has a representative from its Board of Trustees on the Board of NCDT, and its Chair is also attendant as representative from PSNI. NCDT uses the Association’s staffing resource to fulfil many of its operational functions. The Association also attends NCDT Project Board and Steering Group meetings with representation from Staff and Trustees. NCDT is a tenant on the Athletic Association’s site, managing the new Shared Space building on a long-term lease with a fixed rent. Other partners on the project include Police Service of Northern Ireland (PSNI), Northern Ireland Fire & Rescue Service (NIFRS), Northern Ireland Prison Service (NIPS), representatives from Netball / Hockey, with the Trust being Chaired by Peter Sheridan of Co-Operation Ireland. Community development and improving understanding of the police family remain important objectives for the Association and the community links generated in partnership with NCDT peace and reconciliation programmes reinforce the relationship between the Association and the Trust.

The Association and NCDT work in tandem to deliver peace & reconciliation programmes at Newforge, with the Association donating outdoor pitch slots for this important cross community and cross border work. The Association hosted a number of these programmes at our facilities during the reporting period of April 22 to March 23 including:

- Three Summer “Mash Up” events across July 2022 involving 55 young people from West Belfast, North Belfast and Newtownabbey in cross community sports and mindfulness activities.
- A Halloween “Mash Up” in October 2022 with 22 young people from South and West Belfast partaking in a range of sports and mindfulness activities.
- An International Day for People with Disabilities event in September 2022 involving up to 600 people in the online seminar.
- A “Kick Off at 3” event in September 2022 involving 140 young people from various ethnic minority groups taking part in a soccer competition.
- A Youth Leadership Pilot in December 2022 involving 24 young people on a cross community basis.
- A Police Academy Programme in March 2023 involving 60 young people from 6 high schools from across Belfast.

## **TRUSTEES’ REPORT FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

**3) To promote the effectiveness of charities and the effective use of charitable resources by supporting and assisting other charitable organisations through provision of facilities and resources for activities including fundraising, events and meetings.**

The Association provides complimentary room and meeting space at Newforge to charities, community groups and schools where a need is established. During COVID, room hire for physical meetings diminished to almost

zero due to restrictions and in the months since, including the reporting period, physical meetings have yet to reach the levels of demand in the pre-pandemic era. Many groups continue to use the development of virtual meeting options to their advantage. The Association is confident that in-person meetings will return in greater numbers and allow for continued support of the charity sector with complementary meeting space. When the multi-purpose rooms in the new Shared Space facility open later in 2023, Newforge will have doubled its capacity for meeting facilities onsite.

**4) To promote community engagement and understanding of the police family and to build relationships through participation in sporting and recreational activities by working in partnership with the local community including youth organisations, community groups, charities, schools and sports and recreational organisations.**

The Association has an objective to develop a “Garden of Reflection” as a memorial space at Newforge. The Association engaged with the various groups attached to the CARE Forum to reach an understanding of what they would like the Memorial Space to be like and to give an opportunity to propose any particular items to be included within the space. During the reporting period the RUC GC Widows Association commissioned a cast iron commemorative bench, which they have indicated should be included in the garden space. The Parents Association have directed that they would like a commemorative headstone included in the Garden. The Association is seeking agreement that a portion of the EU funding can be used to develop the patio area beside McLeave’s Lock Restaurant into a “Garden of Reflection” to include the items listed above as well as the memorial to members of the Association killed during the Troubles. Once agreement in writing is in place the Association will continue its efforts to develop the space.

To recognise and celebrate 100 years of police sport it was hoped to arrange a large multi-sport event at Newforge with teams from PSNI and An Garda Síochána (AGS). Whilst interest in participating in the event was strong, unfortunately the reality was that many of the team sports struggled to field competitive teams in the numbers required for the agreed date of 31st May 2022. Therefore a one-off event was changed in place of a number of individual events, where Athletic Association teams could celebrate the centenary with their own event, at a date and time which suited them. The Centenary of Police Sport was also recognised and celebrated at the Association’s Police Sports Awards Dinner in November 2022.

**5) To promote the advancement of health and well-being by promoting community participation in healthy recreation by providing facilities and resources for sports and recreation.**

In an effort to continue the development of facilities and resources at Newforge for sports and recreation, the Association was successful in its applications for funding to the following grant schemes within the reporting period. Where the fund lies outside of the reporting period, the work to install or purchase the item was carried out within the reporting period.

- Reconciliation Fund Dec 2022 - £8,000 for a boxing ring and to fund a boxing programme

**TRUSTEES’ REPORT FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

- Hope for Youth Feb 2022 - £4,000 for boxing equipment to assist with a boxing programme
- BIFFA Feb 2022 - £54,457.65 for a Children’s Playpark
- Sport NI Mar 2023 - £18,967.05 for a heated, lit storage container for sports equipment
- Whitemountain June 2022 - £4,986 for a scoreboard for hockey pitch

The Association continues to hold the objective of acquiring additional land to develop a pitch capable of Gaelic Athletic sports as an important strategic goal. In the period April 2022 to March 2023 efforts were made to advance discussions on the potential transfer to the Association of the DAERA land adjacent to Newforge. A

meeting was arranged with the Minister of the Department of Agricultural Environment and Rural Affairs but shortly afterwards local government at Stormont was dissolved, which broke down communication channels. In March 2023 DAERA wrote to the Association to note that a decision on the land adjacent to Newforge has not been made and a decision will not be made until the impact of selling the rest of the site was analysed. Over the summer and Autumn of 2022 meetings were arranged at Newforge with the South Belfast MP, MLAs and Councillors, where the project was discussed and the wish to move forward the process was communicated. Efforts to pursue the acquisition were continued through the office of the Chair of the Association, where a meeting with DAERA officials is being pursued.

### **Access Policy**

The Trustees are very clear that access to our Association cannot be restricted by the cost of our membership fee. They have therefore sought to keep membership costs to a minimum. At present, standard membership costs a very modest £7.98 per month putting it within access of most potential members.

### **Operational Objectives for 2022/22**

The Association had an operational objective to develop a 3-year strategy for the Athletic Association through the Board of Trustees.

The Association's Board of Trustees met in February 2023 for a Strategic Planning meeting where a 3-year strategy for the Athletic Association was developed. The Strategic Planning session was facilitated by Roger McCallum and set the Vision, Mission, Goals & Objectives for the next 3 years.

The vision is "To promote the wellbeing of its members and the entire community through sports, recreation and conferencing".

The mission statement is "To provide high quality sport, recreation and conferencing facilities and services to its members and the entire community, contributing to community cohesion and community safety".

The goals for 2023 – 2025 period include –

- Membership Growth
- Facility Upgrade and Expansion
- Increase Sports Development
- Expand Membership Services
- Improve Financial Sustainability
- Community Engagement
- Staff Development

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

### **Achievements and Performance**

#### **Sporting Section Reports**

The Association has 30 active affiliated Sporting Sections who contribute to our purposes of advancing amateur sport, promoting community development, promoting the effectiveness of charities, building understanding of the police family and advancing health and wellbeing. The Athletic Association continues to have a great variety of sporting sections for members to choose to be part of. In the reporting year of April 2022 to March 2023 the Association maintained its level of affiliated sections. Highlights from a selection of our sporting sections are featured below:

Sea Angling: The Club were delighted that the Club won the Police Sport UK Sea Angling Boat Championship in September 2022. The competition was fished out of Weymouth just off the Dorset coast in South-ern England. The victorious Team who won the PSUK Trophy were Dorian, Andy F, Andrew B and Andy C.

Athletics: 2022 saw a continued dominance in the Athletics team's success at both PSUK level and WPFPG level. This included a 12-medal haul at the 2022 National PSUK 10 Mile and Marathon Championships. They also shined collectively on the World stage winning an unprecedented 13 medals including 8 gold, 4 silver and 1 bronze medal at the WPFPG in Rotterdam in July 2022.

Hockey: The men's club got a 2nd XI team up and running, finishing 5th in their league, with a 3rd place finish for 1st XI. A highlight of the season was PSNI Men's Hockey lifting the Linden Cup beating Bangor 3-2.

Golf: Membership of the section remains strong, with 60 – 90 participants attending their monthly competitions across the country at a variety of courses to suit all playing styles. In June 2022 PSNI Golf Society hosted the 87th PSUK Golf Scratch Cup with the competition at Templepatrick. 67 Police Golfers from across the UK came to compete for the scratch trophy. PSNI Golf were delighted that the PSUK Scratch Champion for 2022 was PSNI's C Smith, who lifted the title in a tense final round with a one-shot victory over E Chancellor from Police Scotland. The 36-hole Championship was held in Galgorm also in September and the Christmas 2022 outing was in Castlerock Golf Club.

Rugby: the season finished with both teams in mid-table. The Club had a tour in May 2022 to Glasgow where 30 players travelled and played West of Scotland rugby club, losing 44-39.

Football: PSNI FC endured a difficult 2021/22 season having lost 13 players due to injuries and their Olympic struggling to field a team, the 1<sup>st</sup> XI finishing bottom of the league as a result. The 2022/23 season saw players come and go in the transfer window and two police players recruited for the team. The 2022/23 season also saw wins hard to come by for PSNI, although they did finish the season on a high with three league consecutive league wins.

Gaelic Football: A highlight for the PSNI Gaelic Athletic Club, St Michael's, was the Tom Langan Cup in September 2022. The team travelled to Dublin to compete in the bi-annual International Police Gaelic Football Tournament, which sees teams from New York Police Department (NYPD), London's Metropolitan Police, An Garda Siochana (AGS) and PSNI take part. The opening ceremony was hosted at Croke Park Headquarters and was addressed by the current president of the GAA, an Uachtarán Larry McCarthy. History was in the making with the tournament

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

being opened by the first ever St Michaels ladies fixture against AGS. NYPD won the game against PSNI with a final score of 2 goals and 10 points (16 points) to St Michaels' 14 points. NYPD went on to be beaten by the AGS

men's team in the tournament final with St Michaels finishing the competition in 3<sup>rd</sup> place, after a convincing win over the London Metropolitan Police Gaels.

Clay Pigeon: the Club took 13 members to the Police Sport UK competition at beginning of September 2022 where they competed against 40 other teams. The Club won the Down the Line competition and were successful with several other medal winners in other categories. The 24<sup>th</sup> of November 2022 was also the 50th anniversary of Clay Pigeon Club.

Rowing: club members attended various competitions over the course of 2022 and there were several highlights during the year. In June 2022 PSNI rowers, representing Belfast Rowing Club, attended the British

Masters Rowing Regatta and their Women's Masters 4+ won their class and are now British Champions. In September 2022 PSNI rowers, representing Belfast Rowing Club, attended the FISA World Masters Regatta in Libourne in France. Rowing against rowers from across the world, many of whom had represented their country at International Events in their younger days, the team placed 3rd and 4th in 4's races and a respectful 5th in the 8's race. Also in September 2022, PSNI Rowing attended the PSUK Rowing Championships in Nottingham. 11 rowers competed in 8's, 4's double and single sculls but unfortunately no trophies were won in 2022.

Cricket: 2022 was a consolidating year with the Club participating in Police Sport UK Competition and Mid-Week Cricket leagues. For the 2023 season, starting in late April, the PSNI had a Saturday team for first time in 7 years.

Powerlifting: Two members of the team competed at the NI Powerlifting Federation Spring Classic in March 2023 in Portadown. Both lifters are Master 2 category (over 50) and both hit more than required qualifying totals enabling them to qualify to compete at the British Powerlifting Masters Championships in June 2023.

Hillwalking: the Club continued its annual calendar of bi-monthly walks across the province, with regular walks on the north coast and the Mourne. A highlight was the club trip in September 2022 to the Sierra de Guadarrama mountains, north of Madrid, Spain.

Match Fishing: the Club tried a new venture in June 2022 with a team event at Beechhill Fishery - home to Northern Ireland Cross Community Angling. With only 3kg between them, the winners on the day were the Beechhill Old boys who were delighted with their win against some experienced match anglers. It was a great event which proved to be very popular with the club and a great engagement opportunity for the PSNI team.

World Police & Fire Games (WPF): took place in Rotterdam in July 2022. Due to COVID this WPF event had to be postponed from 2021. In total 39 competitors are attended the Games for Team PSNI and competed in a range of sports from athletics to rugby and more. The opening ceremony of the Games was a very special occasion for retired member B Church as he was inducted into the WPF Hall of Fame, a wonderful achievement, and the first person from Northern Ireland to be honoured by the WPF Federation in this way. He also continued to grow his WPF medal haul with a number of successes including winning 3 Gold, 1 silver and 2 bronze medals in his chosen events. Team PSNI also had medal successes in Pistol Shooting, Toughest Competitor Alive, Darts, Athletics, rugby and hockey.

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

### **Financial Review**

#### **Going Concern**

The Trustees have given careful consideration to the results during the financial year. The group has net current liabilities of £724,334 (2022: £517,619), while the group continued to experience challenging economic conditions during the financial year. In order to meet its liabilities as they fall due the Group and charitable body is dependent on members funding and adequate banking facilities. On this basis, a material uncertainty exists that may cast significant doubt on the Group and Charitable Body's ability to continue as a going concern and, therefore, that it may be unable to realise its assets and discharge its liabilities in the normal course of business.

Giving due consideration to the cash flow forecasts prepared, current trading performance and liquidity position

of the group and parent charitable society, including existing bank facilities, the Trustees believe that the Group

will be able meet its liabilities as they fall due and will be able to continue as a going concern for the period of not less than 12 months from the date of this report. The parent charity society has net current assets of £45,438 (2022: net assets of: £57,905) and has received assurances from its subsidiary undertaking that they will not seek repayments of any balances due to them if the company is not in a position to settle them and will continue to provide financial support for a period of 12 months from the date of these financial statements. On that basis, the financial statements continue to be prepared on a going concern basis. The financial statements do not include any adjustments made to reflect an inadequate funding level from members or a reduction in or withdrawal of banking facilities.

### **Review of Business and Future Developments**

The current financial year has been challenging. The result for the year shows a deficit of £247,778 (2022: deficit of £20,768). There has been an increase in costs relating trading activities as a result of the increased footfall and activities post Covid.

Newforge Trading Services Limited continues to provide income from insurance services. The redevelopment of the grounds came at a cost as the bank loan continued to be repaid during the financial period. Fixed asset expenditure during the financial period amounted to £107,091. Newforge Trading Services Limited deficit for the year was £159,519 (2022: £80,491).

### **Reserves Policy**

The Association policy is to retain a level of free reserves which matches the needs of the charity, both at the current time and in the foreseeable future. Free reserves are its total funds excluding restricted funds, designated funds, revaluation reserve which comprises unrealised profits on buildings and income funds which can only be released by disposing of fixed assets (net of loans) held for charitable use. The reserves target is to have sufficient reserves to cover costs for a period equivalent to three months expenditure. The Association had total reserves at 31 March 2023 of £1,449,542 (2022: £1,697,320). The Association's reserve policies are reviewed annually.

### **Plans for Future Periods**

1. Complete construction of the new indoor sports facility at Newforge
2. Remain as a partner in Newforge Community Development Trust within the Shared Space Project
3. Submit applications for funding for facilities upgrade and equipment at Newforge
4. To pursue additional land on which to develop a sports pitch capable of facilitating Gaelic Sports
5. Develop the upgrade of the Memorial Garden at Newforge.

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

### **Statement of Trustees' Responsibilities in respect of Financial Statements**

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that year. In preparing these Financial Statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;

- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Co-operative and Community Benefit Societies Act (Northern Ireland) 1969. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Disclosure of Information to Auditors**

In so far as the Trustees are aware:

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

### **Exemptions from Disclosure**

The company has taken exemption from the requirement to produce a separate statement of financial activities for the charity and a charity cashflow statement as the results are included in the consolidated statements.

### **Funds Held as Custodian Trustees on Behalf of Others**

The charity holds no funds as custodian Trustees on behalf of others.



By Order of the Board

A McGowan  
*Company Secretary*  
16 November 2023