

Northern Ireland Civil Service Sports Association Limited

**Financial Statements
Year Ended 31 December 2024**

DRAFT

Company registration number: IP000088

Charity Registration Number: NIC108854

Northern Ireland Civil Service Sports Association Limited

Financial Statements

Year Ended 31 December 2024

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DRAFT

Northern Ireland Civil Service Sports Association Limited

Company Information

Year Ended 31 December 2024

Company registration number

IP000088

Charity registration number

NIC108854

Trustees

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

Secretary

G Kelly

Registered office

The Pavilion Complex
Stormont Estate
Upper Newtownards Road
Belfast
BT4 3TA

Auditors

PGM Chartered Accountants
405 Lisburn Road
Belfast
BT9 7EW

Bankers

Bank of Ireland
1 Donegall Square South
Belfast
BT1 5LR

Northern Ireland Civil Service Sports Association Limited

Trustees' Report

Year Ended 31 December 2024

The Trustee's (also known as the Association's Council) present their report and the audited financial statements for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

Trustees of the charity

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

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

Objectives and activities

The Association has the following objectives:

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

Public benefit statement

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

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

- Achieved a NICSSA membership of 6809 individuals across NI, with age breakdown as follows:
 - 6.5% between aged between 16-18 years;
 - 86.5% between 18 and retirement age; and
 - 7% over retirement age.
- 32 active workplace clubs with 2,983 members affiliated to these clubs.
- Secured charitable status to align with our organisational objectives and more clearly reflect the work that we do as part of the community.
- Delivered an enhanced programme of activities and events to over 1000 members across thirty-two regional clubs ranging from Cooking Experiences, Family Fun at SplashNI and Christmas Wreath Making.
- Continued to work closely with the NICS in the management of the WELL Programme and delivered 348 events during the year to 11,000 NICS employees as part of the drive to promote their health and wellbeing.

Northern Ireland Civil Service Sports Association Limited

Trustees' Report

Year Ended 31 December 2024

- Further developed our health and wellbeing offering through the Findout Training with an enhanced resilience programme which incorporates a physical health assessment and a one-day resilience course. The success of the programme was reflected in participation figures with 707 health assessments and 22 one day courses delivered in the year.
- Further developed our membership benefits scheme to provide an even a greater number and range of offers and discounts in outlets across the island of Ireland.
- Continued to play a key role in supporting local and wider community objectives by hosting several local events at The Pavilion, Stormont, including cricket finals at all levels, football tournaments involving local business and community groups and a number of high-profile Irish hockey finals. All these events were successful in raising our profile around event management and in highlighting and promoting the facilities at the Pavilion to a local and wider community audience.
- Continued to play host to local community and charitable initiatives, including multi-cultural sports events, football and rugby academies, children's summer schemes and several local and UK fundraising activities which helped raise over £100,000 to support the work of several local and UK based charities.
- Continued to further our ambitions to develop the facilities at the Pavilion Complex with the submission of capital funding applications to support the implementation of phase one of the capital development project to develop an indoor sports hall, cricket infrastructure to host international events, including the 2030 ICC men's T20 World Cup and a multi-sports 3G pitch on the site.

Financial review (including reserves policy)

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

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

Plans for future periods

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

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

When complete, the final Strategic Programme will include:

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

Due to its size and budget availability, the Strategic Programme will be separated into a number of individual phases, all of which can be standalone projects and will be subject to funding opportunities.

Northern Ireland Civil Service Sports Association Limited

Trustees' Report

Year Ended 31 December 2024

Structure, governance and management

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

Statement of Trustees' responsibilities

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

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

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

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

In so far as the Trustees are aware:

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

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

Statement of disclosure to the auditors

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

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

On behalf of the Trustees

Trustee

Xx xxxxx 2025

Northern Ireland Civil Service Sports Association Limited

Independent Auditor's Report

Year Ended 31 December 2024

Opinion

We have audited the financial statements of Northern Ireland Civil Service Sports Association Limited (the 'charitable company') for the year ended 31 December 2024 which comprise of the income and expenditure account, the balance sheet and the relevant notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including *Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

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

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

We have nothing to report in this regard.

Northern Ireland Civil Service Sports Association Limited

Independent Auditor's Report

Year Ended 31 December 2024

Opinions on other matters

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of Trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Northern Ireland Civil Service Sports Association Limited

Independent Auditor's Report

Year Ended 31 December 2024

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

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

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

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

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

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

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

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

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

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

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

Date: Xx xxxxx 2025

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

Northern Ireland Civil Service Sports Association Limited

Statement of Financial Activities

Year Ended 31 December 2024

| | | 2024 | | | 2023 As restated |
|---|--------|-------------------------|-----------------------|-------------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total £ | Total £ |
| Income and endowments from: | | | | | |
| Donations and legacies | 4 | - | 103,736 | 103,736 | 158,714 |
| Charitable activities | 5 | 992,032 | - | 992,032 | 974,338 |
| Investments | 6 | 1,538 | - | 1,538 | 1,577 |
| Total income and endowments | | <u>993,570</u> | <u>103,736</u> | <u>1,097,306</u> | <u>1,134,629</u> |
| Expenditure on: | | | | | |
| Raising funds | 7 | 5,226 | - | 5,226 | 6,645 |
| Charitable activities | 7 | 900,364 | 198,150 | 1,098,514 | 1,120,702 |
| Total expenditure | | <u>905,590</u> | <u>198,150</u> | <u>1,103,740</u> | <u>1,127,347</u> |
| Net income / (expenditure) | | <u>87,980</u> | <u>(94,414)</u> | <u>(6,434)</u> | <u>7,282</u> |
| Other recognised gains / (losses): | | | | | |
| Other gains movements | 17 | 20 | - | 20 | 19 |
| Net movement in funds | | <u>88,000</u> | <u>(94,414)</u> | <u>(6,414)</u> | <u>7,301</u> |
| Reconciliation of funds: | | | | | |
| Total funds brought forward as previously stated | | - | - | - | 1,918,214 |
| Prior year adjustment in funds for recognition of 2022 gift aid | 15, 16 | - | - | - | 5,056 |
| Total funds brought forward as restated | | 1,345,755 | 584,816 | 1,930,571 | 1,923,270 |
| Total funds carried forward | 17, 19 | <u>1,433,755</u> | <u>490,402</u> | <u>1,924,157</u> | <u>1,930,571</u> |

Northern Ireland Civil Service Sports Association Limited

Summary Income and Expenditure Account

Year Ended 31 December 2024

| | Note | 2024 £ | 2023 As restated £ |
|---|------|--------------------|--------------------------|
| Turnover | 4,5 | 1,095,768 | 1,133,052 |
| Administrative expenses | | (1,101,251) | (1,122,849) |
| Interest received | 6 | 1,538 | 1,577 |
| Interest payable and similar expenses | 8 | (2,489) | (4,498) |
| Surplus for the year before taxation | | (6,434) | 7,282 |
| Taxation | | - | - |
| Surplus for the year | | (6,434) | 7,282 |

Northern Ireland Civil Service Sports Association Limited

Balance Sheet

Year Ended 31 December 2024

| | | 2024 | 2023 As restated |
|--|------|------------------|---------------------|
| | Note | £ | £ |
| Fixed assets | | | |
| Intangible assets | 10 | 1,839 | 3,679 |
| Tangible assets | 11 | 1,913,924 | 1,946,125 |
| | | <u>1,915,763</u> | <u>1,949,804</u> |
| Current assets | | | |
| Debtors | 12 | 119,169 | 121,947 |
| Cash at bank and in hand | | 34,868 | 100,383 |
| | | <u>154,037</u> | <u>222,330</u> |
| Creditors: amounts falling due within one year | 13 | (132,552) | (218,289) |
| Net current assets / (liabilities) | | <u>21,485</u> | <u>4,041</u> |
| Total assets less current liabilities | | <u>1,937,248</u> | <u>1,953,845</u> |
| Creditors: amounts falling due after more than one year | 14 | (13,091) | (23,274) |
| Net assets | | <u>1,924,157</u> | <u>1,930,571</u> |
| Capital and reserves | | | |
| Restricted funds | 17 | 490,402 | 584,816 |
| Unrestricted funds | 17 | 1,433,755 | 1,345,755 |
| Total reserves | | <u>1,924,157</u> | <u>1,930,571</u> |

The financial statements were approved and authorised for issue by the Trustees on xx xxxxx 2025.

Signed on behalf of the Trustees:

D Ferguson
Chairperson

G Kelly
Secretary

M Carson
Treasurer

The notes on pages 14 to 24 form part of these financial statements.

Company registration number: IP000088

Northern Ireland Civil Service Sports Association Limited

Statement of cash flows

Year Ended 31 December 2024

| | Note | 2024 £ | 2023 As restated £ |
|---|------|-----------------|-----------------------------|
| Cash flow from operating activities | 20 | 29,280 | 5,984 |
| Cash flow from investing activities | | | |
| Payments to acquire tangible fixed assets | | (45,093) | (215,378) |
| Interest received | | 1,538 | 1,577 |
| Net cash flow from investing activities | | (43,555) | (213,801) |
| Cash flow from financing activities | | | |
| Repayment of long term loans | | (48,771) | (42,572) |
| Interest paid | | (2,489) | (4,498) |
| Movement in share capital | | 20 | 19 |
| Net cash flow from financing activities | | (51,240) | (47,051) |
| Net (decrease) / increase in cash and cash equivalents | | (65,515) | (254,868) |
| Cash and cash equivalents at 1 January 2024 | | 100,383 | 355,251 |
| Cash and cash equivalents at 31 December 2024 | | 34,868 | 100,383 |
| Cash and cash equivalents consists of: | | | |
| Cash at bank and in hand | | 34,868 | 100,383 |
| Short term deposits | | - | - |
| Cash and cash equivalents at 31 December 2024 | | 34,868 | 100,383 |

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2024

1 Summary of significant accounting policies

(a) General information and basis of preparation

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

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

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

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

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

(b) Funds

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

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

(c) Income recognition

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

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

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

(c) Income recognition (continued)

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

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

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

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

(d) Expenditure recognition

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

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

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

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

(e) Support costs allocation

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

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

The analysis of these costs is included in note 7.

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2024

(f) Intangible assets

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

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

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

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

Provision is made for any impairment.

(g) Tangible fixed assets

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

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

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

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

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

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

(i) Loans and borrowings

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

(j) Impairment

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

(k) Provisions

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

(l) Tax

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

(m) Employee benefits

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

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

(n) Going concern

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

(o) Key accounting estimates and judgements

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

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

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2024

2 Staff costs and employee benefits

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

| | 2024 Number | 2023 Number |
|-----------------------|----------------|----------------|
| Raising funds | 1 | 1 |
| Charitable activities | 21 | 21 |
| Governance | 1 | 1 |
| | <u>23</u> | <u>23</u> |

The total staff costs and employee benefits were as follows:

| | 2024 Unrestricted £ | 2024 Restricted £ | 2024 Total £ | 2023 Total £ |
|------------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| Wages and salaries | 412,698 | 136,988 | 549,686 | 547,270 |
| Social security | 39,396 | 12,012 | 51,408 | 50,062 |
| Defined contribution pension costs | 36,775 | 5,105 | 41,880 | 37,014 |
| | <u>488,869</u> | <u>154,105</u> | <u>642,974</u> | <u>634,346</u> |

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

| | 2024 Number | 2023 Number |
|-------------------|----------------|----------------|
| £60,001 - £70,000 | - | - |
| £70,001 - £80,000 | 1 | 1 |
| £80,001 - £90,000 | - | - |
| | <u>1</u> | <u>1</u> |

3 Trustees' and key management personnel remuneration and expenses

The Trustees neither received nor waived any remuneration during the year (2023: £Nil).

The total amount of employee benefits received by key management personnel is £216,913 (2023 - £212,292). The Trust considers its key management personnel comprise the senior management team.

No Trustees are accruing pension arrangements (2023 - None).

The Trustees did not have any expenses reimbursed during the year (2023 - £Nil).

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2024

4 Income from donations and legacies

| | 2024 Unrestricted | 2024 Restricted | 2024 | 2023 As restated |
|-----------------|----------------------|--------------------|---------|------------------------|
| | £ | £ | £ | £ |
| Sport NI grant | - | - | - | 32,219 |
| DOF Grants | - | - | - | 19,119 |
| Job start grant | - | 1,736 | 1,736 | 5,376 |
| WELL grant | - | 102,000 | 102,000 | 102,000 |
| | - | 103,736 | 103,736 | 158,714 |

5 Income from charitable activities

| | 2024 Unrestricted | 2024 Restricted | 2024 | 2023 |
|---------------------------------------|----------------------|--------------------|---------|---------|
| | £ | £ | £ | £ |
| NICSSA Subscriptions | 374,104 | - | 374,104 | 387,884 |
| Gift Aid (2023 prior year adjustment) | 13,879 | - | 13,879 | 12,759 |
| Activ subscriptions | 53,728 | - | 53,728 | 48,766 |
| Activ classes | 3,653 | - | 3,653 | 2,997 |
| WELL courses | 108,443 | - | 108,443 | 90,500 |
| Facilities charges | 124,075 | - | 124,075 | 93,471 |
| Sundry income | 11,629 | - | 11,629 | 14,963 |
| FindOut income | 60,578 | - | 60,578 | 59,333 |
| Play ball income | 241,943 | - | 241,943 | 263,665 |
| | 992,032 | - | 992,032 | 974,338 |

6 Income from investments

| | 2024 Unrestricted | 2024 Restricted | 2024 | 2023 |
|---------------------|----------------------|--------------------|-------|-------|
| | £ | £ | £ | £ |
| Interest - deposits | 1,538 | - | 1,538 | 1,577 |
| | 1,538 | - | 1,538 | 1,577 |

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2024

7 Analysis of expenditure on charitable activities

| | 2024 Unrestricted £ | 2024 Restricted £ | 2024 £ | 2023 £ |
|--|---------------------------|-------------------------|------------------|------------------|
| Charitable activities | | | | |
| Staff costs (note 2) | 488,869 | 154,105 | 642,974 | 634,346 |
| Direct project costs | 109,800 | 18,463 | 128,263 | 133,992 |
| Rent & Rates | 8,177 | - | 8,177 | 7,213 |
| Heat, Light & Power | 44,946 | - | 44,946 | 58,545 |
| Repairs & Maintenance | 78,828 | - | 78,828 | 72,074 |
| Room Hire | 10,000 | - | 10,000 | 10,000 |
| Travel & hospitality | 7,000 | - | 7,000 | 2,803 |
| Staff training | 3,084 | - | 3,084 | 4,648 |
| Printing postage & stationery | 1,466 | - | 1,466 | 3,883 |
| Telephone & IT costs | 11,886 | - | 11,886 | 10,106 |
| Professional fees | 10,461 | - | 10,461 | 13,499 |
| Bank & card fees | 6,826 | - | 6,826 | 8,269 |
| Insurance | 26,406 | - | 26,406 | 25,849 |
| Sundry expenses | 7,254 | - | 7,254 | 3,089 |
| Irrecoverable input VAT | 17,069 | - | 17,069 | 10,879 |
| | 832,072 | 172,568 | 1,004,640 | 1,005,840 |
| 7a Allocation of support costs | | | | |
| Audit & Accountancy fees | 12,250 | - | 12,250 | 11,000 |
| Depreciation & amortisation | 53,553 | 25,582 | 79,135 | 106,009 |
| Loan interest payable (note 8) | 2,489 | - | 2,489 | 4,498 |
| | 68,292 | 25,582 | 93,874 | 121,507 |
| | 900,364 | 198,150 | 1,098,514 | 1,120,702 |
| Raising funds | | | | |
| Marketing & Advertising | 5,226 | - | 5,226 | 6,645 |
| Total charitable activity costs | 905,590 | 198,150 | 1,103,740 | 1,127,347 |

8 Interest payable and similar expenses

| | 2024 £ | 2023 £ |
|---------------------------|--------------|--------------|
| Bank loans and overdrafts | 2,489 | 4,498 |
| | 2,489 | 4,498 |

9 Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £5,750 (2023 - £ 6,000) and accountancy services of £6,500 (2023 - £5,000).

Northern Ireland Civil Service Sports Association Limited

Management Information

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10 Intangible fixed assets

| | Find Out Brand £ |
|------------------------|------------------------|
| Cost: | |
| At 1 January 2024 | 18,399 |
| Additions | - |
| At 31 December 2024 | <u>18,399</u> |
| Amortisation: | |
| At 1 January 2024 | 14,720 |
| Charge for the year | 1,840 |
| At 31 December 2024 | <u>16,560</u> |
| Net book value: | |
| At 31 December 2024 | <u>1,839</u> |
| At 31 December 2023 | <u>3,679</u> |

11 Tangible fixed assets

| | Pavilion development £ | Outdoor surfaces and equipment £ | Other equipment & website costs £ | Total £ |
|------------------------|------------------------------|---|---|------------------|
| Cost or valuation: | | | | |
| At 1 January 2024 | 2,817,366 | 2,154,005 | 203,576 | 5,174,947 |
| Additions | 25,396 | 4,936 | 14,761 | 45,093 |
| Disposals | | | | |
| At 31 December 2024 | <u>2,842,762</u> | <u>2,158,941</u> | <u>218,337</u> | <u>5,220,040</u> |
| Depreciation: | | | | |
| At 1 January 2024 | 1,506,008 | 1,551,482 | 171,332 | 3,228,822 |
| Charge for the year | 35,385 | 26,408 | 15,501 | 77,294 |
| On disposals | | | | |
| At 31 December 2024 | <u>1,541,393</u> | <u>1,577,890</u> | <u>186,833</u> | <u>3,306,116</u> |
| Net book value: | | | | |
| At 31 December 2024 | <u>1,301,369</u> | <u>581,051</u> | <u>31,504</u> | <u>1,913,924</u> |
| At 31 December 2023 | <u>1,311,358</u> | <u>602,523</u> | <u>32,244</u> | <u>1,946,125</u> |

12 Debtors

| | 2024 £ | 2023 As restated £ |
|--|----------------|--------------------------|
| Trade debtors | 61,130 | 44,545 |
| NICS Social Club share of bounce-back loan | 11,637 | 16,603 |
| Prepayments and accrued income | 46,402 | 60,799 |
| | <u>119,169</u> | <u>121,947</u> |

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2024

13 Creditors: amounts falling due within one year

| | 2024 | 2023 As restated |
|----------------------------------|----------------|------------------|
| | £ | £ |
| Bank loans and overdrafts | 10,183 | 48,771 |
| Trade creditors | 64,080 | 103,569 |
| Amounts owed to NICS Social Club | 10,162 | 8,303 |
| Corporation tax | 165 | 165 |
| Other tax and social security | 23,161 | 20,959 |
| Accruals | 24,801 | 36,522 |
| | <u>132,552</u> | <u>218,289</u> |

14 Creditors: amounts falling due after more than one year

| | 2024 | 2023 As restated |
|---------------------------|---------------|------------------|
| | £ | £ |
| Bank loans and overdrafts | 13,091 | 23,274 |
| | <u>13,091</u> | <u>23,274</u> |

15 Restatement of 2023 Funds

| | Unrestricted 2023 £ | Restricted 2023 | 2023 Total As restated £ |
|--|---------------------------|--------------------|--------------------------------|
| At 1 January 2023 (as originally stated) | 1,327,940 | 584,816 | 1,912,756 |
| Restated movement in funds for 2023 gift aid | 12,759 | - | 12,759 |
| Restated movement in funds for 2022 gift aid | 5,056 | - | 5,056 |
| At 31 December 2023 as restated | <u>1,345,755</u> | <u>584,816</u> | <u>1,930,571</u> |

16 Prior year adjustment

The prior year adjustment relates to gift aid relating to 2022 and 2023 being recognised in the appropriate period.

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2024

17 Fund reconciliation

Unrestricted funds

| | Balance at 1 Jan 2024 As restated £ | Income £ | Expenditure £ | Gains / (losses) £ | Balance at 31 Dec 2024 £ |
|----------------------------|--|----------------|------------------|--------------------------|--------------------------------|
| Share capital (note 17a) | 1,385 | - | (33) | 20 | 1,372 |
| Capital reserve (note 17b) | 3,332 | - | 33 | - | 3,365 |
| General unrestricted funds | 1,341,038 | 993,570 | (905,590) | - | 1,429,018 |
| | <u>1,345,755</u> | <u>993,570</u> | <u>(905,590)</u> | <u>20</u> | <u>1,433,755</u> |

Restricted funds

| | Balance at 1 Jan 2024 As restated £ | Income £ | Expenditure £ | Gains / (losses) £ | Balance at 31 Dec 2024 £ |
|-----------------------|--|----------------|------------------|--------------------------|--------------------------------|
| Pitches grant funding | 373,648 | - | (25,582) | - | 348,066 |
| Future development | 211,168 | - | (68,832) | - | 142,336 |
| Job Start | - | 1,736 | (1,736) | - | - |
| WELL Grant | - | 102,000 | (102,000) | - | - |
| | <u>584,816</u> | <u>103,736</u> | <u>(198,150)</u> | | <u>490,402</u> |

17a Share Capital

| | 2024 £ | 2023 £ |
|-----------------------------------|--------------|--------------|
| Shares in issue at 1 January 2024 | 1,385 | 1,395 |
| Issued during the year | 20 | 19 |
| Forfeited during the year | (33) | (29) |
| | <u>1,372</u> | <u>1,385</u> |

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

17b Capital reserve

| | 2024 £ | 2023 £ |
|--------------------------|--------------|--------------|
| At 1 January 2024 | 3,332 | 3,303 |
| Shares forfeited in year | 33 | 29 |
| At 31 December 2024 | <u>3,365</u> | <u>3,332</u> |

18 Fund descriptions

a) Unrestricted funds

General funds of the charity for use at the Trustees discretion

b) Restricted funds

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

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

WELL Grant – To provide the WELL programme to beneficiaries

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

Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2024

19 Analysis of net assets between funds

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| Fixed assets | 1,541,410 | 374,353 | 1,915,763 |
| Other current assets | 119,169 | - | 119,169 |
| Cash and bank | (81,181) | 116,049 | 34,868 |
| Current liabilities | (132,552) | - | (132,552) |
| Creditors more than one year | (13,091) | - | (13,091) |
| Total | 1,433,755 | 490,402 | 1,924,157 |

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

| | 2024 £ | 2023 As restated £ |
|--|-----------|--------------------------|
| Net (expenditure) / income for year | (6,414) | 7,282 |
| Interest receivable | (1,538) | (1,577) |
| Interest payable | 2,489 | 4,498 |
| Depreciation and impairment of tangible fixed assets | 77,295 | 104,169 |
| Amortisation and impairment of intangible fixed assets | 1,840 | 1,840 |
| (Increase) in debtors | 2,778 | (13,686) |
| (Decrease) / increase in creditors | (47,170) | (96,542) |
| Net cash flow from operating activities | 29,280 | 5,984 |

21 Related Party Transactions

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

At the year-end NICSSA owed the Club £10,162 (2023: £8,303).

Included in trade debtors is an amount of £7,402 (2023: £9,076) owed to NICSSA by the club.

Included in other debtors is an amount of £11,637 (2023: £16,603) loan to the club from NICSSA.

Included in trade creditors is an amount of £0 (2023: £0) owed by NICSSA to the club.

NICSSA receives subscription income paid through the members payroll deductions for both NICSSA and the Club. NICSSA then pays over the Club's share. NICSSA also receives subscriptions from members of affiliated Clubs and gym members that include Club membership which NICSSA pays over to the club. NICSSA received £38,003 (2023: £37,265) of subscriptions on behalf of the Club from these sources during the year.

NICSSA pays monthly room hire to the Club amounting to £833 (2023: £833) per month. The Club pays NICSSA monthly for facilities charges and the Club's share of the pavilion running costs of £5,349 (2023: £5,349) per month.

**Northern Ireland Civil Service Sports Association Limited
Management Information
Year Ended 31 December 2024**

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Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2024

Detailed Income and Expenditure Account

| | 2024 | 2023 |
|---|------------------|------------------|
| Turnover | £ | £ |
| Subscriptions | 374,104 | 387,866 |
| Healthworks (including WELL grant) | 212,179 | 192,500 |
| Find Out | 60,578 | 59,333 |
| PlayBall (pitch hire, summer scheme, advertising) | 241,943 | 263,665 |
| Activ Gym | 57,381 | 51,762 |
| Facilities charges | 124,075 | 93,471 |
| Other Income | 11,629 | 20,358 |
| Capital grants | - | 51,338 |
| Gift Aid | 13,879 | 12,759 |
| | 1,095,768 | 1,133,052 |
| Interest receivable | | |
| Interest on deposits | 1,538 | 1,577 |
| | 1,097,306 | 1,134,611 |
| Expenditure | | |
| Administrative expenses | | |
| Staff costs | 642,974 | 634,346 |
| Healthworks | 18,528 | 27,281 |
| PlayBall | 12,147 | 5,771 |
| Activ Gym | 10,152 | 8,631 |
| Find Out | 4,633 | 1,825 |
| Grants to Clubs | 47,452 | 53,861 |
| Membership benefits | 20,800 | 25,639 |
| Competitions - Civil Service Sports Council | 8,403 | 190 |
| Competitions – Regional activities | 6,215 | 10,812 |
| Business support costs | 108,841 | 100,652 |
| Pavilion complex costs | 141,951 | 147,832 |
| Depreciation | 79,135 | 106,009 |
| | 1,101,231 | 1,122,849 |
| Interest payable | | |
| Loan interest | 2,489 | 4,498 |
| Taxation | - | - |
| Total expenditure | 1,103,720 | 1,127,329 |
| (Deficit) / surplus for the year | (6,414) | 7,282 |

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Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2024

| Schedule of Income | 2024 | 2023 |
|-----------------------------|----------------|---------------|
| | £ | £ |
| Income | | |
| Other income | | |
| Grants – Job Start | 1,736 | 5,376 |
| Donations | 3,500 | - |
| Charge for damaged cables | - | 8,683 |
| Sundry receipts | 6,393 | 6,281 |
| | <u>11,629</u> | <u>20,340</u> |
| Facilities charges | | |
| Pavilion facilities charges | 80,952 | 71,401 |
| Hire of sports facilities | 43,123 | 22,070 |
| | <u>124,075</u> | <u>93,471</u> |

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Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2024

| Schedule of Expenditure | 2024 | 2023 |
|------------------------------------|----------------|----------------|
| | £ | £ |
| Staff costs | | |
| Chief executive officer | 101,629 | 99,754 |
| Business change manager | 68,833 | 67,381 |
| Operations and facilities director | 67,261 | 66,150 |
| Membership and customer services | 157,063 | 174,256 |
| Treasurer's honorarium | 400 | 400 |
| Health promotion | 72,893 | 62,106 |
| Grounds staff | 91,990 | 87,012 |
| Activ Gym staff | 30,004 | 29,380 |
| Maintenance and cleaning staff | 17,180 | 13,311 |
| Finance | 35,721 | 34,596 |
| | <u>642,974</u> | <u>634,346</u> |

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Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2024

| Schedule of Expenditure - continued | 2024 | 2023 |
|---|----------------|----------------|
| | £ | £ |
| Business support costs | | |
| Insurance | 26,406 | 25,849 |
| Office equipment, printing and stationery | 1,466 | 3,883 |
| Marketing and advertising (raising funds) | 5,226 | 6,645 |
| Telephone | 1,937 | 2,139 |
| Computer expenses | 9,949 | 7,967 |
| Training and recruitment costs | 4,999 | 4,711 |
| Travelling expenses | 4,940 | 2,311 |
| Hospitality expenses | 2,061 | 491 |
| Consultancy fees | 10,427 | 13,499 |
| Accountancy | 6,500 | 6,000 |
| Audit fees | 5,750 | 5,000 |
| Bank fees | 3,841 | 3,094 |
| Credit card charges | 2,985 | 5,175 |
| Sundry expenses | 5,285 | 3,009 |
| Input VAT payable | 17,069 | 10,879 |
| | <u>108,841</u> | <u>100,652</u> |
| Pavilion complex expenses | | |
| Pavilion rates and ground rent | 8,177 | 7,213 |
| Light and heat | 44,946 | 58,545 |
| Cleaning | 15,317 | 15,150 |
| Grounds repairs and maintenance | 54,580 | 47,516 |
| Pavilion repairs and maintenance | 8,931 | 9,408 |
| Room hire charges affiliated Clubs | 10,000 | 10,000 |
| | <u>141,951</u> | <u>147,832</u> |
| Depreciation | | |
| Pavilion redevelopment | 35,385 | 36,720 |
| Outdoor surfaces and equipment | 26,408 | 52,059 |
| Fitness equipment | 8,874 | 7,409 |
| Computers, equipment and furniture | 6,628 | 7,981 |
| Intangible asset amortisation | 1,840 | 1,840 |
| | <u>79,135</u> | <u>106,009</u> |

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Northern Ireland Civil Service Sports Association Limited

Management Information

Year Ended 31 December 2024

| Schedule of Expenditure - continued | 2024 | 2023 |
|-------------------------------------|---------------|---------------|
| | £ | £ |
| Grants to Clubs | | |
| Archery Club | 533 | 624 |
| Athletics Club | 733 | 1,514 |
| Ballykelly | - | 2,178 |
| Ballymena | 625 | 850 |
| Bruce Street refund | - | (415) |
| Carlisle House | 500 | 740 |
| Castle Court | 800 | 1,300 |
| Causeway House | 2,200 | 2,300 |
| Clare House | 1,030 | 1,220 |
| Clarence Court (Acctiv8) | 2,200 | 5,980 |
| CRU | 494 | 500 |
| Dungannon | 962 | 975 |
| Erne | 247 | 300 |
| Foyle | 250 | 600 |
| Game / Osprey Club | 450 | 532 |
| Golf Club | 3,030 | 2,236 |
| Great Northern Tower | - | 2,430 |
| Hole in Wall Gang | 3,296 | 3,471 |
| HSENI | 1,248 | 550 |
| Hydebank | 600 | 1,780 |
| Jubilee House | 2,236 | - |
| Knockview | 1,100 | - |
| Lisburn JBO | 858 | 950 |
| Lanyon Plaza Sports & Social Club | 4,685 | 3,990 |
| Marlborough House | 1,200 | - |
| Netherleigh | 1,450 | 3,650 |
| Newforge Lane | - | 50 |
| Newry | 1,580 | 1,575 |
| NI Audit Office | 286 | 325 |
| NIEA | 2,457 | 2,734 |
| NI Water | 94 | 950 |
| Omagh | 3,068 | 2,380 |
| Orchard House | 2,170 | 300 |
| Police Ombudsman | 559 | 559 |
| Rambling Club | 1,114 | 1,143 |
| Rathgael Sports & Leisure | 2,890 | 3,150 |
| RCJ | 160 | - |
| Square One | 250 | 400 |
| Utility Regulator | 497 | 640 |
| Waterside House | 1,600 | 1,400 |
| | 47,452 | 53,861 |

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