

# The Northern Ireland Prison Service Central Benevolent Fund

Northern Ireland · Charity number 101636

## Details

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Status	Overdue
Registered	2015-08-12
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

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Address	Nipscbf 17 Old Road Upper Ballinderry Lisburn County Antrim Bt28 2pt BT28 2PT
Phone	02892614526
Email	<a href="mailto:central.benevolent@nio.x.gsi.gov.uk">central.benevolent@nio.x.gsi.gov.uk</a>

## Activities

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**Purposes:** The Objects are to promote the following purposes for the public benefit- 1) the relief of poverty or need by reason of age, ill health, disability, financial hardship or other disadvantage of those employees or former employees of the Northern Ireland Prison Service who were or are Members of the Charity, and their widows, widowers, and dependents and those civilian grades employed within the Northern Ireland Prison Service who are current Members of the Charity and upon such civilian grade being medically retired from the employ of the Northern Ireland Prison Service or being deceased their widows, widowers and dependents (the "Beneficiaries"); and 2) such other exclusively charitable purpose according to the law of Northern Ireland as the Trustees may from time to time decide.

**What the charity does:** The prevention or relief of poverty, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Accommodation/housing, Grant making, Relief of poverty

**Who the charity helps:** Children (5-13 year olds), Men, Preschool (0-5 year olds), Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-03-31	£387,227	£397,678	£-5,756	5

## Trustees

Name	Role	Appointed
David Jackson		
Mr James Burton		
Mr John James Simpson		
Mr Marcus McMullan		
Mr Paul Bradley		
Mr Raymond Murtagh		
Mrs Joanne Aicken		
Ms Isobel Millar		
Neil Mullan		
Raymond Atkinson		

**The Northern Ireland Prison Service Central Benevolent Fund**

Northern Ireland - Charity number 101636

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# Accounts

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**COMPANY REGISTRATION NUMBER: NI659055**  
**CHARITY REGISTRATION NUMBER: 101636**

**NIPSCBF**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2024**

# **NIPSCBF**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2024**

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# NIPSCBF

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

#### Reference and administrative details

Registered charity name	NIPSCBF
Charity registration number	101636
Company registration number	NI659055
Principal office and registered office	HM Prison Maghaberry Old Road Upper Ballinderry Lisburn Antrim BT28 2PT

#### The trustees

I Millar  
J Aicken  
R Atkison  
P Bradley  
J Burton  
K Clarke  
M McMullan  
R Murtagh  
J Simpson  
N Mullan  
D Jackson

Independent examiner	Elaine Mulholland on behalf of Johnston Graham Limited 216/218 Holywood Road Belfast BT4 1PD
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#### Structure, governance and management

On 1 October 2020 the Northern Ireland Prison Service Central Benevolent Fund, an unincorporated entity which is a registered charity, transferred its assets and liabilities in their entirety to NIPSCBF, having first sought approval from The Charities Commission of Northern Ireland. The company has now been formally registered with The Charities Commission of Northern Ireland and it's a company limited by guarantee, registered in Northern Ireland.

The company was formed to continue the objectives of relief of poverty and need for its members.

## **NIPSCBF**

### **Company Limited by Guarantee**

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

### **Year ended 31 March 2024**

#### **Objectives and activities**

The objects are to promote the following purposes:

- the relief of poverty or need by reason of age, ill health, disability, financial hardship or other disadvantage of those employees or former employees of the Northern Ireland Prison Service who were or are members of the charity, and their widows, widowers and dependents and those civilian grades employed within the Northern Ireland Prison Service who are current members of the charity and upon such civilian grade being medically retired from the employment of the Northern Ireland Prison Service or or being deceased their widows, widowers and dependents; and
- such other exclusively charitable purpose according to the law of Northern Ireland as the trustees may from time to time decide.

In setting objectives and planning activities for the year, the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

## NIPSCBF

### Company Limited by Guarantee

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

#### Year ended 31 March 2024

#### Achievements and performance

The charity provides assistance to its beneficiaries through the provision of donations, annuities, loans and other forms of assistance. The charity also provides respite services, accommodation and holiday homes to its beneficiaries. The breakdown of the Beneficiaries are; 1845 Retired Officers, 580 Widows, and we have 887 Serving staff members.

The Assistance committee within the fund have also spent another year working efficiently ensuring that the needs of any of our beneficiaries who have requested assistance are met.

Our normal meetings are held on the first Monday of each month.

This year all properties at home were used to their full potential. In April we purchased another 2 bedroom property in Patora Wharf, Enniskillen.

A full programme of events were held this year:

9th May 23	PJ Kerr Memorial Golf Day
25th - 27th May 23	Trip to Chelsea Flower Show
24th June 23	Day at The Races
6th July 23	David Black Memorial Day
28th July 23	Trip to Jungle NI
28th August 23	Family Fun Day
10th September 23	Trip to Ulster Veterans' Day at the National Arboretum
17th September 23	Service of Remembrance for all those who died during covid
22nd-29th Sept 23	Trip to Cala Bona, Majorca
10th-13th Oct 23	Trip for Widows to Killeshin Hotel
18th October 23	Afternoon Tea for widows and retired
10th November 23	Memorial service at Hydebank Wood Memorial Garden
24th-26th Nov 23	Christmas Shopping Trip to Manchester
8th December 23	Christmas Dinner, Royal Courts Hotel, Portrush
9th December 23	Carol service at St Annes Cathedral
14th December 23	Christmas Dinner, Belfast Royal Golf Club
15th December 23	Christmas Dinner, Tandragee Golf Club
21st-23rd Feb 24	Widows Trip to Killyhevlín, Enniskillen

In addition, our local committees continue to work in each establishment to look after the needs of serving staff.

#### Financial review

Incoming resources for the period totalled £387,227 (2023: £379,023. Resources of £397,678 (2023: £379,678) were expended, resulting in a deficit for the period of £10,451 and a net asset position of £1,454,980.

## **NIPSCBF**

### **Company Limited by Guarantee**

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

#### **Year ended 31 March 2024**

##### **Plans for future periods**

The charity will continue to build on the success to date in the coming year by continuing to support its charitable activities.

On 30th September 2020, the charity was incorporated and the assets and liabilities of the entity were transferred in their entirety to a charitable company limited by guarantee, NIPSCBF, registered in Northern Ireland.

##### **Small company provisions**

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

The trustees' annual report was approved on 1 September 2024 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'J Simpson', written in a cursive style.

J Simpson  
Trustee

# NIPSCBF

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of NIPSCBF

#### Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of NIPSCBF ('the charity') for the year ended 31 March 2024.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

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

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

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

Elaine Mulholland  
on behalf of Johnston Graham Limited  
Independent Examiner

216/218 Holywood Road  
Belfast  
BT4 1PD

**NIPSCBF****Company Limited by Guarantee****Statement of Financial Activities  
(including income and expenditure account)****Year ended 31 March 2024**

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	360,346	<b>360,346</b>	352,750
Charitable activities	6	26,784	<b>26,784</b>	26,226
Investment income	7	97	<b>97</b>	47
<b>Total income</b>		<u>387,227</u>	<u><b>387,227</b></u>	<u>379,023</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8,9	397,678	<b>397,678</b>	430,015
Other expenditure	10	—	<b>—</b>	(171,300)
<b>Total expenditure</b>		<u>397,678</u>	<u><b>397,678</b></u>	<u>258,715</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(10,451)</u>	<u><b>(10,451)</b></u>	<u>120,308</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		1,465,431	<b>1,465,431</b>	1,345,123
<b>Total funds carried forward</b>		<u>1,454,980</u>	<u><b>1,454,980</b></u>	<u>1,465,431</u>

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

Assets  
+  
Liabilities  
General Funds  
Charitable  
Loans

**NIPSCBF****Company Limited by Guarantee****Statement of Financial Position****31 March 2024**

	Note	2024		2023
		£	£	£
<b>Fixed assets</b>				
Tangible fixed assets	15		1,267,513	1,316,211
<b>Current assets</b>				
Debtors	16	43,653		43,530
Cash at bank and in hand		<u>149,570</u>		<u>111,512</u>
		193,223		155,042
<b>Creditors: amounts falling due within one year</b>	17	<u>5,756</u>		<u>5,822</u>
<b>Net current assets</b>			<u>187,467</u>	<u>149,220</u>
<b>Total assets less current liabilities</b>			<u>1,454,980</u>	<u>1,465,431</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>1,454,980</u>	<u>1,465,431</u>
<b>Total charity funds</b>	18		<u>1,454,980</u>	<u>1,465,431</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 1 September 2024, and are signed on behalf of the board by:



J Simpson  
Trustee

**NIPSCBF****Company Limited by Guarantee****Statement of Cash Flows****Year ended 31 March 2024**

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(10,451)	120,308
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	48,698	54,334
Other interest receivable and similar income	(97)	(47)
Gains on disposal of tangible fixed assets	-	(171,300)
<i>Changes in:</i>		
Trade and other debtors	(123)	(323)
Trade and other creditors	(66)	156
Cash generated from operations	<u>37,961</u>	<u>3,128</u>
Interest received	97	47
Net cash from operating activities	<u><u>38,058</u></u>	<u><u>3,175</u></u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	-	(374,583)
Proceeds from sale of tangible assets	-	255,000
Net cash used in investing activities	<u><u>-</u></u>	<u><u>(119,583)</u></u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>38,058</b>	<b>(116,408)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>111,512</b>	<b>227,920</b>
<b>Cash and cash equivalents at end of year</b>	<b><u><u>149,570</u></u></b>	<b><u><u>111,512</u></u></b>

**NIPSCBF****Company Limited by Guarantee****Notes to the Financial Statements****Year ended 31 March 2024****1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in N.Ireland and a registered charity in Northern Ireland. The address of the registered office is HM Prison Maghaberry Old Road, Upper Ballinderry, Lisburn, Antrim, BT28 2PT.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies****Basis of preparation**

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

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

**Going concern**

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

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**NIPSCBF****Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 31 March 2024****3. Accounting policies** *(continued)***Incoming resources**

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

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

**Resources expended**

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

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

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

**Tangible assets**

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

# NIPSCBF

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

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

##### Depreciation

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

Freehold property	- 2% straight line
Long leasehold property	- 2% straight line
Fixtures and fittings	- 10% straight line
Equipment	- 10% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# NIPSCBF

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

The company is limited by guarantee and has no authorised or issued share capital.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Subscriptions	100,437	<b>100,437</b>	100,144	100,144
Retiree Donations	58,260	<b>58,260</b>	56,071	56,071
Covenant Rebate	43,748	<b>43,748</b>	43,361	43,361
Donations	3,287	<b>3,287</b>	2,015	2,015
Events and Excursions	58,614	<b>58,614</b>	55,159	55,159
Contributions to payroll	96,000	<b>96,000</b>	96,000	96,000
	<u>360,346</u>	<u><b>360,346</b></u>	<u>352,750</u>	<u>352,750</u>

## NIPSCBF

## Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

## Year ended 31 March 2024

## 6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income from charitable activities type 1	<u>26,784</u>	<u>26,784</u>	<u>26,226</u>	<u>26,226</u>

## 7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable type 1	<u>97</u>	<u>97</u>	<u>47</u>	<u>47</u>

## 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Charitable Activities	<u>397,678</u>	<u>397,678</u>	<u>430,015</u>	<u>430,015</u>

## 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Charitable Activities	<u>397,678</u>	<u>397,678</u>	<u>430,015</u>

## 10. Other expenditure

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Loss on disposal of tangible fixed assets held for charity's own use	<u>-</u>	<u>-</u>	<u>(171,300)</u>	<u>(171,300)</u>

## 11. Net (expenditure)/income

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

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>48,698</u>	<u>54,334</u>
Gains on disposal of tangible fixed assets	<u>-</u>	<u>(171,300)</u>

**NIPSCBF****Company Limited by Guarantee****Notes to the Financial Statements (continued)****Year ended 31 March 2024****12. Independent examination fees**

	<b>2024</b>	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u><b>3,160</b></u>	<u>2,800</u>

**13. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2024</b>	2023
	£	£
Wages and salaries	<u><b>138,346</b></u>	<u>118,784</u>

The average head count of employees during the year was 4 (2023: 4).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

**14. Trustee remuneration and expenses**

No remuneration nor other benefits from employment with the charity were received by the trustees.

**15. Tangible fixed assets**

	Land and buildings £	Fixtures and fittings £	Equipment £	<b>Total £</b>
<b>Cost</b>				
<b>At 1 April 2023 and 31 March 2024</b>	<u>1,744,308</u>	<u>223,936</u>	<u>38,000</u>	<u><b>2,006,244</b></u>
<b>Depreciation</b>				
At 1 April 2023	431,897	223,936	34,200	<b>690,033</b>
Charge for the year	44,898	–	3,800	<b>48,698</b>
<b>At 31 March 2024</b>	<u>476,795</u>	<u>223,936</u>	<u>38,000</u>	<u><b>738,731</b></u>
<b>Carrying amount</b>				
<b>At 31 March 2024</b>	<u>1,267,513</u>	<u>–</u>	<u>–</u>	<u><b>1,267,513</b></u>
At 31 March 2023	<u>1,312,411</u>	<u>–</u>	<u>3,800</u>	<u>1,316,211</u>

**16. Debtors**

	<b>2024</b>	2023
	£	£
Other debtors	<u><b>43,653</b></u>	<u>43,530</u>

**NIPSCBF****Company Limited by Guarantee****Notes to the Financial Statements (continued)****Year ended 31 March 2024****17. Creditors: amounts falling due within one year**

	2024	2023
	£	£
Social security and other taxes	2,386	2,450
Other creditors	3,370	3,372
	<u>5,756</u>	<u>5,822</u>

**18. Analysis of charitable funds****Unrestricted funds**

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
General funds	1,465,431	387,227	(397,678)	1,454,980

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
General funds	1,345,123	379,023	(258,715)	1,465,431

**19. Analysis of net assets between funds**

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,267,513	1,267,513
Current assets	193,223	193,223
Creditors less than 1 year	(5,756)	(5,756)
<b>Net assets</b>	<u>1,454,980</u>	<u>1,454,980</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,316,211	1,316,211
Current assets	155,042	155,042
Creditors less than 1 year	(5,822)	(5,822)
<b>Net assets</b>	<u>1,465,431</u>	<u>1,465,431</u>

**20. Analysis of changes in net debt**

	At 1 Apr 2023	Cash flows £	At 31 Mar 2024
Cash at bank and in hand	111,512	38,058	149,570

**The Northern Ireland Prison Service Central Benevolent Fund**

Northern Ireland - Charity number 101636

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# Accounts

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**COMPANY REGISTRATION NUMBER: NI659055**  
**CHARITY REGISTRATION NUMBER: 101636**

**NIPSCBF**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2023**

# **NIPSCBF**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2023**

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**NIPSCBF****Company Limited by Guarantee****Trustees' Annual Report (Incorporating the Director's Report)****Year ended 31 March 2023**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

**Reference and administrative details**

<b>Registered charity name</b>	NIPSCBF
<b>Charity registration number</b>	101636
<b>Company registration number</b>	NI659055
<b>Principal office and registered office</b>	HM Prison Maghaberry Old Road Upper Ballinderry Lisburn Antrim BT28 2PT

**The trustees**

I Millar	
J Aicken	
R Atknison	
P Bradley	
J Burton	
K Clarke	
M McMullan	
R Murtagh	
J Simpson	
N Mullan,	(Appointed 19 October 2022)
D Jackson	(Appointed 1 April 2022)

<b>Independent examiner</b>	Johnston Graham Limited 216/218 Holywood Road Belfast BT4 1PD
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**Structure, governance and management**

On 1 October 2020 the Northern Ireland Prison Service Central Benevolent Fund, an unincorporated entity which is a registered charity, transferred its assets and liabilities in their entirety to NIPSCBF, having first sought approval from The Charities Commission of Northern Ireland. The company has now been formally registered with The Charities Commission of Northern Ireland and it's a company limited by guarantee, registered in Northern Ireland.

*The company was formed to continue the objectives of relief of poverty and need for its members.*

# NIPSCBF

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

#### Objectives and activities

The objects are to promote the following purposes:

- the relief of poverty or need by reason of age, ill health, disability, financial hardship or other disadvantage of those employees or former employees of the Northern Ireland Prison Service who were or are members of the charity, and their widows, widowers and dependents and those civilian grades employed within the Northern Ireland Prison Service who are current members of the charity and upon such civilian grade being medically retired from the employment of the Northern Ireland Prison Service or being deceased their widows, widowers and dependents; and
- such other exclusively charitable purpose according to the law of Northern Ireland as the trustees may from time to time decide.

In setting objectives and planning activities for the year, the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

#### Achievements and performance

The charity provides assistance to its beneficiaries through the provision of donations, annuities, loans and other forms of assistance. The charity also provides respite services, accommodation and holiday homes to its beneficiaries. The breakdown of the Beneficiaries are; 1727 Retired Officers, 562 Widows, and we have 878 serving staff members.

The Assistance committee within the fund have also spent another year working efficiently ensuring that the needs of any of our beneficiaries who have requested assistance are met.

During the year April 22 - March 23, the Directors were able to meet face to face, only using Zoom meetings to facilitate the Directors when they were unable to travel to the meetings. The meetings are held on the first Monday of each month.

This year all properties at home were used to their full potential. The property which we had in Scotland was not being used and was sold. It was agreed to purchase another property in Northern Ireland, preferably in Enniskillen.

A full programme of events were held this year:

17th - 19th May 22	Widows Trip to Roe Park, Limavady
7th July 22	Adrian Ismay Memorial Golf Day
29th August 22	Family Fun Day
7th September 22	Afternoon Tea and Retirement Presentation
10th September 22	Ulster Veterans Trip
13th September 22	David Black Memorial Golf Day
21st - 28th September 22	Trip abroad to Cala Bona
11th November 22	Annual Memorial Service
11th December 22	Annual Carol Service
9th December 22	Christmas Dinner in Tandragee Golf Club
15th December 22	Christmas Dinner in Royal Belfast Golf Club
16th December 22	Christmas Dinner in Royal Court Hotel, Portrush
22nd - 24th February 23	Widows Trip to Killyhevlin, Enniskillen

In addition, our local committees continue to work in each establishment to look after the needs of serving staff. This year we were able to introduce Afternoon Teas, where Retirees were presented with their Retirement gifts.

# NIPSCBF

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

##### Financial review

Incoming resources for the period totalled £550,323 (2022: £344,936). Resources of £430,015 (2022: £372,860) were expended, resulting in a surplus for the period of £120,308 (2022: £27,924) and a net asset position of £1,465,431.

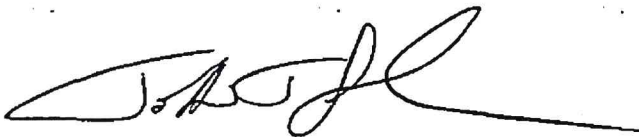
##### Plans for future periods

The charity will continue to build on the success to date in the coming year by continuing to support its charitable activities.

##### Small company provisions

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

The trustees' annual report was approved on 9 October 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to be 'J Simpson', written over a horizontal line.

J Simpson  
Trustee

# NIPSCBF

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of NIPSCBF

#### Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of NIPSCBF ('the charity') for the year ended 31 March 2023.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

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

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

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

*E Mulholland*

E Mulholland  
For and on behalf of Johnston Graham Limited  
Independent Examiner

216/218 Holywood Road  
Belfast  
BT4 1PD

**NIPSCBF****Company Limited by Guarantee****Statement of Financial Activities  
(including income and expenditure account)****Year ended 31 March 2023**

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	352,750	352,750	318,044
Charitable activities	6	26,226	26,226	26,772
Investment income	7	47	47	120
<b>Total income</b>		<u>379,023</u>	<u>379,023</u>	<u>344,936</u>
<b>Expenditure</b>				
Expenditure on charitable activities	9,10	430,015	430,015	372,860
Disposal of fixed asset		(171,300)	(171,300)	
<b>Total expenditure</b>		<u>258,715</u>	<u>258,715</u>	<u>372,860</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>120,308</u>	<u>120,308</u>	<u>(27,924)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,345,123</u>	<u>1,345,123</u>	<u>1,373,047</u>
<b>Total funds carried forward</b>		<u>1,465,431</u>	<u>1,465,431</u>	<u>1,345,123</u>

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

**NIPSCBF****Company Limited by Guarantee****Statement of Financial Position****31 March 2023**

	Note	2023		2022
		£	£	£
<b>Fixed assets</b>				
Tangible fixed assets	14		1,316,211	1,079,662
<b>Current assets</b>				
Debtors	15	43,530		43,207
Cash at bank and in hand		<u>111,512</u>		<u>227,920</u>
		155,042		271,127
<b>Creditors: amounts falling due within one year</b>	16	<u>5,822</u>		<u>5,666</u>
<b>Net current assets</b>			<u>149,220</u>	<u>265,461</u>
<b>Total assets less current liabilities</b>			<u>1,465,431</u>	<u>1,345,123</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>1,465,431</u>	<u>1,345,123</u>
<b>Total charity funds</b>	17		<u>1,465,431</u>	<u>1,345,123</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

## Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 9 October 2023, and are signed on behalf of the board by:



J Simpson  
Trustee

**NIPSCBF****Company Limited by Guarantee****Statement of Cash Flows****Year ended 31 March 2023**

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	120,308	(27,924)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	54,334	33,894
Other interest receivable and similar income	(47)	(120)
Gains on disposal of tangible fixed assets	(171,300)	-
<i>Changes in:</i>		
Trade and other debtors	(323)	200
Trade and other creditors	156	2,295
Cash generated from operations	<u>3,128</u>	<u>8,345</u>
Interest received	47	120
Net cash from operating activities	<u>3,175</u>	<u>8,465</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(374,583)	-
Proceeds from sale of tangible assets	366,512	-
Net cash used in investing activities	<u>(8,071)</u>	<u>-</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(116,408)</b>	<b>8,465</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>227,920</b>	<b>219,455</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>111,512</u></b>	<b><u>227,920</u></b>

# NIPSCBF

## Company Limited by Guarantee

### Notes to the Financial Statements

#### Year ended 31 March 2023

##### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in N.Ireland and a registered charity in Northern Ireland. The address of the registered office is HM Prison Maghaberry Old Road, Upper Ballinderry, Lisburn, Antrim, BT28 2PT.

##### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

##### 3. Accounting policies

###### Basis of preparation

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

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

###### Going concern

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

###### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are *unrestricted funds earmarked by the trustees for particular future project or commitment.*

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# NIPSCBF

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Incoming resources

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

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

##### Resources expended

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

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

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

##### Tangible assets

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

# NIPSCBF

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

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

##### Depreciation

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

Freehold property	-	2% straight line
Long leasehold property	-	2% straight line
Fixtures and fittings	-	10% straight line
Equipment	-	10% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

**NIPSCBF****Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 31 March 2023****3. Accounting policies** *(continued)***Financial instruments** *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**4. Limited by guarantee**

The company is limited by guarantee and has no authorised or issued share capital.

**5. Donations and legacies**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Subscriptions	100,144	<b>100,144</b>	97,107	97,107
Retiree Donations	56,071	<b>56,071</b>	51,581	51,581
Covenant Rebate	43,361	<b>43,361</b>	41,122	41,122
Donations	2,015	<b>2,015</b>	13,530	13,530
Events and Excursions	55,159	<b>55,159</b>	18,704	18,704
Contributions to payroll	96,000	<b>96,000</b>	96,000	96,000
	<u>352,750</u>	<u><b>352,750</b></u>	<u>318,044</u>	<u>318,044</u>

**NIPSCBF****Company Limited by Guarantee****Notes to the Financial Statements (continued)****Year ended 31 March 2023****6. Charitable activities**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income from charitable activities	<u>26,226</u>	<u>26,226</u>	<u>26,772</u>	<u>26,772</u>

**7. Investment income**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest	<u>47</u>	<u>47</u>	<u>120</u>	<u>120</u>

**8. Asset disposal**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets held for charity's own use	<u>171,300</u>	<u>171,300</u>	<u>-</u>	<u>-</u>

**9. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Charitable Activities	<u>430,015</u>	<u>430,015</u>	<u>372,860</u>	<u>372,860</u>

**10. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Charitable Activities	<u>430,015</u>	<u>430,015</u>	<u>372,860</u>

**11. Net income/(expenditure)**

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

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>54,334</u>	<u>33,894</u>
Gains on disposal of tangible fixed assets	<u>(171,300)</u>	<u>-</u>

**NIPSCBF****Company Limited by Guarantee****Notes to the Financial Statements (continued)****Year ended 31 March 2023****12. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2023</b>	2022
	£	£
Wages and salaries	<u>118,784</u>	<u>114,938</u>

The average head count of employees during the year was 4 (2022: 4).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

**13. Trustee remuneration and expenses**

No trustees received remuneration in the year. (2022: Nil)

**14. Tangible fixed assets**

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2022	1,504,725	223,936	38,000	1,766,661
Additions	374,583	–	–	374,583
Disposals	(135,000)	–	–	(135,000)
<b>At 31 March 2023</b>	<u>1,744,308</u>	<u>223,936</u>	<u>38,000</u>	<u>2,006,244</u>
<b>Depreciation</b>				
At 1 April 2022	432,663	223,936	30,400	686,999
Charge for the year	50,534	–	3,800	54,334
Disposals	(51,300)	–	–	(51,300)
<b>At 31 March 2023</b>	<u>431,897</u>	<u>223,936</u>	<u>34,200</u>	<u>690,033</u>
<b>Carrying amount</b>				
At 31 March 2023	<u>1,312,411</u>	<u>–</u>	<u>3,800</u>	<u>1,316,211</u>
At 31 March 2022	<u>1,072,062</u>	<u>–</u>	<u>7,600</u>	<u>1,079,662</u>

**15. Debtors**

	<b>2023</b>	2022
	£	£
Other debtors	<u>43,530</u>	<u>43,207</u>

**NIPSCBF****Company Limited by Guarantee****Notes to the Financial Statements (continued)****Year ended 31 March 2023****16. Creditors: amounts falling due within one year**

	2023	2022
	£	£
Social security and other taxes	2,450	2,295
Other creditors	<u>3,372</u>	<u>3,371</u>
	<u>5,822</u>	<u>5,666</u>

**17. Analysis of charitable funds****Unrestricted funds**

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
General funds	£ <u>1,345,123</u>	£ <u>550,323</u>	£ <u>(430,015)</u>	£ <u>1,465,431</u>

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022
General funds	£ <u>1,373,047</u>	£ <u>344,936</u>	£ <u>(372,860)</u>	£ <u>1,345,123</u>

**18. Analysis of net assets between funds**

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,316,211	1,316,211
Current assets	155,042	155,042
Creditors less than 1 year	<u>(5,822)</u>	<u>(5,822)</u>
<b>Net assets</b>	<u>1,465,431</u>	<u>1,465,431</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,079,662	1,079,662
Current assets	271,127	271,127
Creditors less than 1 year	<u>(5,666)</u>	<u>(5,666)</u>
<b>Net assets</b>	<u>1,345,123</u>	<u>1,345,123</u>

**19. Analysis of changes in net debt**

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>227,920</u>	<u>(116,408)</u>	<u>111,512</u>

**The Northern Ireland Prison Service Central Benevolent Fund**

Northern Ireland - Charity number 101636

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# Annual report

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**COMPANY REGISTRATION NUMBER: NI659055**  
**CHARITY REGISTRATION NUMBER: 101636**

**NIPSCBF**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2023**

# **NIPSCBF**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2023**

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**NIPSCBF****Company Limited by Guarantee****Trustees' Annual Report (Incorporating the Director's Report)****Year ended 31 March 2023**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

**Reference and administrative details**

<b>Registered charity name</b>	NIPSCBF
<b>Charity registration number</b>	101636
<b>Company registration number</b>	NI659055
<b>Principal office and registered office</b>	HM Prison Maghaberry Old Road Upper Ballinderry Lisburn Antrim BT28 2PT

**The trustees**

I Millar	
J Aicken	
R Atknison	
P Bradley	
J Burton	
K Clarke	
M McMullan	
R Murtagh	
J Simpson	
N Mullan,	(Appointed 19 October 2022)
D Jackson	(Appointed 1 April 2022)

<b>Independent examiner</b>	Johnston Graham Limited 216/218 Holywood Road Belfast BT4 1PD
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**Structure, governance and management**

On 1 October 2020 the Northern Ireland Prison Service Central Benevolent Fund, an unincorporated entity which is a registered charity, transferred its assets and liabilities in their entirety to NIPSCBF, having first sought approval from The Charities Commission of Northern Ireland. The company has now been formally registered with The Charities Commission of Northern Ireland and it's a company limited by guarantee, registered in Northern Ireland.

*The company was formed to continue the objectives of relief of poverty and need for its members.*

# NIPSCBF

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

#### Objectives and activities

The objects are to promote the following purposes:

- the relief of poverty or need by reason of age, ill health, disability, financial hardship or other disadvantage of those employees or former employees of the Northern Ireland Prison Service who were or are members of the charity, and their widows, widowers and dependents and those civilian grades employed within the Northern Ireland Prison Service who are current members of the charity and upon such civilian grade being medically retired from the employment of the Northern Ireland Prison Service or being deceased their widows, widowers and dependents; and
- such other exclusively charitable purpose according to the law of Northern Ireland as the trustees may from time to time decide.

In setting objectives and planning activities for the year, the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

#### Achievements and performance

The charity provides assistance to its beneficiaries through the provision of donations, annuities, loans and other forms of assistance. The charity also provides respite services, accommodation and holiday homes to its beneficiaries. The breakdown of the Beneficiaries are; 1727 Retired Officers, 562 Widows, and we have 878 serving staff members.

The Assistance committee within the fund have also spent another year working efficiently ensuring that the needs of any of our beneficiaries who have requested assistance are met.

During the year April 22 - March 23, the Directors were able to meet face to face, only using Zoom meetings to facilitate the Directors when they were unable to travel to the meetings. The meetings are held on the first Monday of each month.

This year all properties at home were used to their full potential. The property which we had in Scotland was not being used and was sold. It was agreed to purchase another property in Northern Ireland, preferably in Enniskillen.

A full programme of events were held this year:

17th - 19th May 22	Widows Trip to Roe Park, Limavady
7th July 22	Adrian Ismay Memorial Golf Day
29th August 22	Family Fun Day
7th September 22	Afternoon Tea and Retirement Presentation
10th September 22	Ulster Veterans Trip
13th September 22	David Black Memorial Golf Day
21st - 28th September 22	Trip abroad to Cala Bona
11th November 22	Annual Memorial Service
11th December 22	Annual Carol Service
9th December 22	Christmas Dinner in Tandragee Golf Club
15th December 22	Christmas Dinner in Royal Belfast Golf Club
16th December 22	Christmas Dinner in Royal Court Hotel, Portrush
22nd - 24th February 23	Widows Trip to Killyhevlin, Enniskillen

In addition, our local committees continue to work in each establishment to look after the needs of serving staff. This year we were able to introduce Afternoon Teas, where Retirees were presented with their Retirement gifts.

# NIPSCBF

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

##### Financial review

Incoming resources for the period totalled £550,323 (2022: £344,936). Resources of £430,015 (2022: £372,860) were expended, resulting in a surplus for the period of £120,308 (2022: £27,924) and a net asset position of £1,465,431.

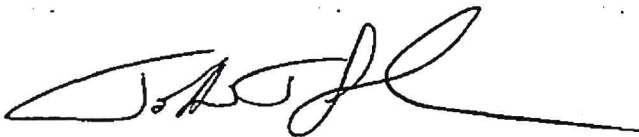
##### Plans for future periods

The charity will continue to build on the success to date in the coming year by continuing to support its charitable activities.

##### Small company provisions

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

The trustees' annual report was approved on 9 October 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to be 'J Simpson', written over a horizontal line.

J Simpson  
Trustee

# NIPSCBF

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of NIPSCBF

#### Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of NIPSCBF ('the charity') for the year ended 31 March 2023.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

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

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

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

E Mulholland

E Mulholland  
For and on behalf of Johnston Graham Limited  
Independent Examiner

216/218 Holywood Road  
Belfast  
BT4 1PD

**NIPSCBF****Company Limited by Guarantee****Statement of Financial Activities  
(including income and expenditure account)****Year ended 31 March 2023**

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	352,750	352,750	318,044
Charitable activities	6	26,226	26,226	26,772
Investment income	7	47	47	120
<b>Total income</b>		<u>379,023</u>	<u>379,023</u>	<u>344,936</u>
<b>Expenditure</b>				
Expenditure on charitable activities	9,10	430,015	430,015	372,860
Disposal of fixed asset		(171,300)	(171,300)	
<b>Total expenditure</b>		<u>258,715</u>	<u>258,715</u>	<u>372,860</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>120,308</u>	<u>120,308</u>	<u>(27,924)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,345,123</u>	<u>1,345,123</u>	<u>1,373,047</u>
<b>Total funds carried forward</b>		<u>1,465,431</u>	<u>1,465,431</u>	<u>1,345,123</u>

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

**NIPSCBF****Company Limited by Guarantee****Statement of Financial Position****31 March 2023**

	Note	2023		2022
		£	£	£
<b>Fixed assets</b>				
Tangible fixed assets	14		1,316,211	1,079,662
<b>Current assets</b>				
Debtors	15	43,530		43,207
Cash at bank and in hand		<u>111,512</u>		<u>227,920</u>
		155,042		271,127
<b>Creditors: amounts falling due within one year</b>	16	<u>5,822</u>		<u>5,666</u>
<b>Net current assets</b>			<u>149,220</u>	<u>265,461</u>
<b>Total assets less current liabilities</b>			<u>1,465,431</u>	<u>1,345,123</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>1,465,431</u>	<u>1,345,123</u>
<b>Total charity funds</b>	17		<u>1,465,431</u>	<u>1,345,123</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

## Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 9 October 2023, and are signed on behalf of the board by:



J Simpson  
Trustee

**NIPSCBF****Company Limited by Guarantee****Statement of Cash Flows****Year ended 31 March 2023**

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	120,308	(27,924)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	54,334	33,894
Other interest receivable and similar income	(47)	(120)
Gains on disposal of tangible fixed assets	(171,300)	-
<i>Changes in:</i>		
Trade and other debtors	(323)	200
Trade and other creditors	156	2,295
Cash generated from operations	<u>3,128</u>	<u>8,345</u>
Interest received	47	120
Net cash from operating activities	<u>3,175</u>	<u>8,465</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(374,583)	-
Proceeds from sale of tangible assets	366,512	-
Net cash used in investing activities	<u>(8,071)</u>	<u>-</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(116,408)</b>	<b>8,465</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>227,920</b>	<b>219,455</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>111,512</u></b>	<b><u>227,920</u></b>

# NIPSCBF

## Company Limited by Guarantee

### Notes to the Financial Statements

#### Year ended 31 March 2023

##### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in N.Ireland and a registered charity in Northern Ireland. The address of the registered office is HM Prison Maghaberry Old Road, Upper Ballinderry, Lisburn, Antrim, BT28 2PT.

##### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

##### 3. Accounting policies

###### Basis of preparation

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

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

###### Going concern

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

###### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are *unrestricted funds earmarked by the trustees for particular future project or commitment.*

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# NIPSCBF

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Incoming resources

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

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

##### Resources expended

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

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

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

##### Tangible assets

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

# NIPSCBF

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

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

##### Depreciation

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

Freehold property	-	2% straight line
Long leasehold property	-	2% straight line
Fixtures and fittings	-	10% straight line
Equipment	-	10% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

**NIPSCBF****Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 31 March 2023****3. Accounting policies** *(continued)***Financial instruments** *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**4. Limited by guarantee**

The company is limited by guarantee and has no authorised or issued share capital.

**5. Donations and legacies**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Subscriptions	100,144	<b>100,144</b>	97,107	97,107
Retiree Donations	56,071	<b>56,071</b>	51,581	51,581
Covenant Rebate	43,361	<b>43,361</b>	41,122	41,122
Donations	2,015	<b>2,015</b>	13,530	13,530
Events and Excursions	55,159	<b>55,159</b>	18,704	18,704
Contributions to payroll	96,000	<b>96,000</b>	96,000	96,000
	<u>352,750</u>	<u><b>352,750</b></u>	<u>318,044</u>	<u>318,044</u>

**NIPSCBF****Company Limited by Guarantee****Notes to the Financial Statements (continued)****Year ended 31 March 2023****6. Charitable activities**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income from charitable activities	<u>26,226</u>	<u>26,226</u>	<u>26,772</u>	<u>26,772</u>

**7. Investment income**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest	<u>47</u>	<u>47</u>	<u>120</u>	<u>120</u>

**8. Asset disposal**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets held for charity's own use	<u>171,300</u>	<u>171,300</u>	<u>-</u>	<u>-</u>

**9. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Charitable Activities	<u>430,015</u>	<u>430,015</u>	<u>372,860</u>	<u>372,860</u>

**10. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Charitable Activities	<u>430,015</u>	<u>430,015</u>	<u>372,860</u>

**11. Net income/(expenditure)**

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

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>54,334</u>	<u>33,894</u>
Gains on disposal of tangible fixed assets	<u>(171,300)</u>	<u>-</u>

**NIPSCBF****Company Limited by Guarantee****Notes to the Financial Statements (continued)****Year ended 31 March 2023****12. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2023</b>	2022
	£	£
Wages and salaries	<u>118,784</u>	<u>114,938</u>

The average head count of employees during the year was 4 (2022: 4).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

**13. Trustee remuneration and expenses**

No trustees received remuneration in the year. (2022: Nil)

**14. Tangible fixed assets**

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2022	1,504,725	223,936	38,000	1,766,661
Additions	374,583	–	–	374,583
Disposals	(135,000)	–	–	(135,000)
<b>At 31 March 2023</b>	<u>1,744,308</u>	<u>223,936</u>	<u>38,000</u>	<u>2,006,244</u>
<b>Depreciation</b>				
At 1 April 2022	432,663	223,936	30,400	686,999
Charge for the year	50,534	–	3,800	54,334
Disposals	(51,300)	–	–	(51,300)
<b>At 31 March 2023</b>	<u>431,897</u>	<u>223,936</u>	<u>34,200</u>	<u>690,033</u>
<b>Carrying amount</b>				
At 31 March 2023	<u>1,312,411</u>	<u>–</u>	<u>3,800</u>	<u>1,316,211</u>
At 31 March 2022	<u>1,072,062</u>	<u>–</u>	<u>7,600</u>	<u>1,079,662</u>

**15. Debtors**

	<b>2023</b>	2022
	£	£
Other debtors	<u>43,530</u>	<u>43,207</u>

**NIPSCBF****Company Limited by Guarantee****Notes to the Financial Statements (continued)****Year ended 31 March 2023****16. Creditors: amounts falling due within one year**

	2023	2022
	£	£
Social security and other taxes	2,450	2,295
Other creditors	<u>3,372</u>	<u>3,371</u>
	<u>5,822</u>	<u>5,666</u>

**17. Analysis of charitable funds****Unrestricted funds**

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
General funds	£ <u>1,345,123</u>	£ <u>550,323</u>	£ <u>(430,015)</u>	£ <u>1,465,431</u>

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022
General funds	£ <u>1,373,047</u>	£ <u>344,936</u>	£ <u>(372,860)</u>	£ <u>1,345,123</u>

**18. Analysis of net assets between funds**

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,316,211	1,316,211
Current assets	155,042	155,042
Creditors less than 1 year	<u>(5,822)</u>	<u>(5,822)</u>
<b>Net assets</b>	<u>1,465,431</u>	<u>1,465,431</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,079,662	1,079,662
Current assets	271,127	271,127
Creditors less than 1 year	<u>(5,666)</u>	<u>(5,666)</u>
<b>Net assets</b>	<u>1,345,123</u>	<u>1,345,123</u>

**19. Analysis of changes in net debt**

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>227,920</u>	<u>(116,408)</u>	<u>111,512</u>

**The Northern Ireland Prison Service Central Benevolent Fund**

Northern Ireland - Charity number 101636

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# Annual return

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**COMPANY REGISTRATION NUMBER: NI659055**  
**CHARITY REGISTRATION NUMBER: 101636**

**NIPSCBF**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2023**

# **NIPSCBF**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2023**

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Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
Statement of cash flows	<b>7</b>
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**NIPSCBF****Company Limited by Guarantee****Trustees' Annual Report (Incorporating the Director's Report)****Year ended 31 March 2023**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

**Reference and administrative details**

<b>Registered charity name</b>	NIPSCBF
<b>Charity registration number</b>	101636
<b>Company registration number</b>	NI659055
<b>Principal office and registered office</b>	HM Prison Maghaberry Old Road Upper Ballinderry Lisburn Antrim BT28 2PT

**The trustees**

I Millar	
J Aicken	
R Atknison	
P Bradley	
J Burton	
K Clarke	
M McMullan	
R Murtagh	
J Simpson	
N Mullan,	(Appointed 19 October 2022)
D Jackson	(Appointed 1 April 2022)

<b>Independent examiner</b>	Johnston Graham Limited 216/218 Holywood Road Belfast BT4 1PD
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**Structure, governance and management**

On 1 October 2020 the Northern Ireland Prison Service Central Benevolent Fund, an unincorporated entity which is a registered charity, transferred its assets and liabilities in their entirety to NIPSCBF, having first sought approval from The Charities Commission of Northern Ireland. The company has now been formally registered with The Charities Commission of Northern Ireland and it's a company limited by guarantee, registered in Northern Ireland.

*The company was formed to continue the objectives of relief of poverty and need for its members.*

# NIPSCBF

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

#### Objectives and activities

The objects are to promote the following purposes:

- the relief of poverty or need by reason of age, ill health, disability, financial hardship or other disadvantage of those employees or former employees of the Northern Ireland Prison Service who were or are members of the charity, and their widows, widowers and dependents and those civilian grades employed within the Northern Ireland Prison Service who are current members of the charity and upon such civilian grade being medically retired from the employment of the Northern Ireland Prison Service or being deceased their widows, widowers and dependents; and
- such other exclusively charitable purpose according to the law of Northern Ireland as the trustees may from time to time decide.

In setting objectives and planning activities for the year, the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

#### Achievements and performance

The charity provides assistance to its beneficiaries through the provision of donations, annuities, loans and other forms of assistance. The charity also provides respite services, accommodation and holiday homes to its beneficiaries. The breakdown of the Beneficiaries are; 1727 Retired Officers, 562 Widows, and we have 878 serving staff members.

The Assistance committee within the fund have also spent another year working efficiently ensuring that the needs of any of our beneficiaries who have requested assistance are met.

During the year April 22 - March 23, the Directors were able to meet face to face, only using Zoom meetings to facilitate the Directors when they were unable to travel to the meetings. The meetings are held on the first Monday of each month.

This year all properties at home were used to their full potential. The property which we had in Scotland was not being used and was sold. It was agreed to purchase another property in Northern Ireland, preferably in Enniskillen.

A full programme of events were held this year:

17th - 19th May 22	Widows Trip to Roe Park, Limavady
7th July 22	Adrian Ismay Memorial Golf Day
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15th December 22	Christmas Dinner in Royal Belfast Golf Club
16th December 22	Christmas Dinner in Royal Court Hotel, Portrush
22nd - 24th February 23	Widows Trip to Killyhevlin, Enniskillen

In addition, our local committees continue to work in each establishment to look after the needs of serving staff. This year we were able to introduce Afternoon Teas, where Retirees were presented with their Retirement gifts.

# NIPSCBF

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

##### Financial review

Incoming resources for the period totalled £550,323 (2022: £344,936). Resources of £430,015 (2022: £372,860) were expended, resulting in a surplus for the period of £120,308 (2022: £27,924) and a net asset position of £1,465,431.

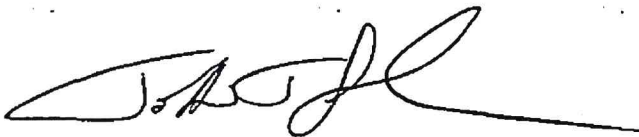
##### Plans for future periods

The charity will continue to build on the success to date in the coming year by continuing to support its charitable activities.

##### Small company provisions

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

The trustees' annual report was approved on 9 October 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to be 'J Simpson', written over a horizontal line.

J Simpson  
Trustee

# NIPSCBF

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of NIPSCBF

#### Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of NIPSCBF ('the charity') for the year ended 31 March 2023.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

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

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

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

E Mulholland

E Mulholland  
For and on behalf of Johnston Graham Limited  
Independent Examiner

216/218 Holywood Road  
Belfast  
BT4 1PD

**NIPSCBF****Company Limited by Guarantee****Statement of Financial Activities  
(including income and expenditure account)****Year ended 31 March 2023**

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	352,750	352,750	318,044
Charitable activities	6	26,226	26,226	26,772
Investment income	7	47	47	120
<b>Total income</b>		<u>379,023</u>	<u>379,023</u>	<u>344,936</u>
<b>Expenditure</b>				
Expenditure on charitable activities	9,10	430,015	430,015	372,860
Disposal of fixed asset		(171,300)	(171,300)	
<b>Total expenditure</b>		<u>258,715</u>	<u>258,715</u>	<u>372,860</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>120,308</u>	<u>120,308</u>	<u>(27,924)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,345,123</u>	<u>1,345,123</u>	<u>1,373,047</u>
<b>Total funds carried forward</b>		<u>1,465,431</u>	<u>1,465,431</u>	<u>1,345,123</u>

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

**NIPSCBF****Company Limited by Guarantee****Statement of Financial Position****31 March 2023**

	Note	2023		2022
		£	£	£
<b>Fixed assets</b>				
Tangible fixed assets	14		1,316,211	1,079,662
<b>Current assets</b>				
Debtors	15	43,530		43,207
Cash at bank and in hand		<u>111,512</u>		<u>227,920</u>
		155,042		271,127
<b>Creditors: amounts falling due within one year</b>	16	<u>5,822</u>		<u>5,666</u>
<b>Net current assets</b>			<u>149,220</u>	<u>265,461</u>
<b>Total assets less current liabilities</b>			<u>1,465,431</u>	<u>1,345,123</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>1,465,431</u>	<u>1,345,123</u>
<b>Total charity funds</b>	17		<u>1,465,431</u>	<u>1,345,123</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

## Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 9 October 2023, and are signed on behalf of the board by:



J Simpson  
Trustee

**NIPSCBF****Company Limited by Guarantee****Statement of Cash Flows****Year ended 31 March 2023**

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	120,308	(27,924)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	54,334	33,894
Other interest receivable and similar income	(47)	(120)
Gains on disposal of tangible fixed assets	(171,300)	-
<i>Changes in:</i>		
Trade and other debtors	(323)	200
Trade and other creditors	156	2,295
Cash generated from operations	<u>3,128</u>	<u>8,345</u>
Interest received	47	120
Net cash from operating activities	<u>3,175</u>	<u>8,465</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(374,583)	-
Proceeds from sale of tangible assets	366,512	-
Net cash used in investing activities	<u>(8,071)</u>	<u>-</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(116,408)</b>	<b>8,465</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>227,920</b>	<b>219,455</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>111,512</u></b>	<b><u>227,920</u></b>

# NIPSCBF

## Company Limited by Guarantee

### Notes to the Financial Statements

#### Year ended 31 March 2023

##### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in N.Ireland and a registered charity in Northern Ireland. The address of the registered office is HM Prison Maghaberry Old Road, Upper Ballinderry, Lisburn, Antrim, BT28 2PT.

##### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

##### 3. Accounting policies

###### Basis of preparation

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

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

###### Going concern

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

###### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are *unrestricted funds earmarked by the trustees for particular future project or commitment.*

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# NIPSCBF

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Incoming resources

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

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

##### Resources expended

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

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

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

##### Tangible assets

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

# NIPSCBF

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

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

##### Depreciation

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

Freehold property	-	2% straight line
Long leasehold property	-	2% straight line
Fixtures and fittings	-	10% straight line
Equipment	-	10% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

**NIPSCBF****Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 31 March 2023****3. Accounting policies** *(continued)***Financial instruments** *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**4. Limited by guarantee**

The company is limited by guarantee and has no authorised or issued share capital.

**5. Donations and legacies**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Subscriptions	100,144	<b>100,144</b>	97,107	97,107
Retiree Donations	56,071	<b>56,071</b>	51,581	51,581
Covenant Rebate	43,361	<b>43,361</b>	41,122	41,122
Donations	2,015	<b>2,015</b>	13,530	13,530
Events and Excursions	55,159	<b>55,159</b>	18,704	18,704
Contributions to payroll	96,000	<b>96,000</b>	96,000	96,000
	<u>352,750</u>	<u><b>352,750</b></u>	<u>318,044</u>	<u>318,044</u>

**NIPSCBF****Company Limited by Guarantee****Notes to the Financial Statements (continued)****Year ended 31 March 2023****6. Charitable activities**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income from charitable activities	<u>26,226</u>	<u>26,226</u>	<u>26,772</u>	<u>26,772</u>

**7. Investment income**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest	<u>47</u>	<u>47</u>	<u>120</u>	<u>120</u>

**8. Asset disposal**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets held for charity's own use	<u>171,300</u>	<u>171,300</u>	<u>-</u>	<u>-</u>

**9. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Charitable Activities	<u>430,015</u>	<u>430,015</u>	<u>372,860</u>	<u>372,860</u>

**10. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Charitable Activities	<u>430,015</u>	<u>430,015</u>	<u>372,860</u>

**11. Net income/(expenditure)**

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

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>54,334</u>	<u>33,894</u>
Gains on disposal of tangible fixed assets	<u>(171,300)</u>	<u>-</u>

**NIPSCBF****Company Limited by Guarantee****Notes to the Financial Statements (continued)****Year ended 31 March 2023****12. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2023</b>	2022
	£	£
Wages and salaries	<u>118,784</u>	<u>114,938</u>

The average head count of employees during the year was 4 (2022: 4).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

**13. Trustee remuneration and expenses**

No trustees received remuneration in the year. (2022: Nil)

**14. Tangible fixed assets**

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2022	1,504,725	223,936	38,000	1,766,661
Additions	374,583	–	–	374,583
Disposals	(135,000)	–	–	(135,000)
<b>At 31 March 2023</b>	<u>1,744,308</u>	<u>223,936</u>	<u>38,000</u>	<u>2,006,244</u>
<b>Depreciation</b>				
At 1 April 2022	432,663	223,936	30,400	686,999
Charge for the year	50,534	–	3,800	54,334
Disposals	(51,300)	–	–	(51,300)
<b>At 31 March 2023</b>	<u>431,897</u>	<u>223,936</u>	<u>34,200</u>	<u>690,033</u>
<b>Carrying amount</b>				
At 31 March 2023	<u>1,312,411</u>	<u>–</u>	<u>3,800</u>	<u>1,316,211</u>
At 31 March 2022	<u>1,072,062</u>	<u>–</u>	<u>7,600</u>	<u>1,079,662</u>

**15. Debtors**

	<b>2023</b>	2022
	£	£
Other debtors	<u>43,530</u>	<u>43,207</u>

**NIPSCBF****Company Limited by Guarantee****Notes to the Financial Statements (continued)****Year ended 31 March 2023****16. Creditors: amounts falling due within one year**

	2023	2022
	£	£
Social security and other taxes	2,450	2,295
Other creditors	<u>3,372</u>	<u>3,371</u>
	<u>5,822</u>	<u>5,666</u>

**17. Analysis of charitable funds****Unrestricted funds**

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
General funds	£ <u>1,345,123</u>	£ <u>550,323</u>	£ <u>(430,015)</u>	£ <u>1,465,431</u>

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022
General funds	£ <u>1,373,047</u>	£ <u>344,936</u>	£ <u>(372,860)</u>	£ <u>1,345,123</u>

**18. Analysis of net assets between funds**

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,316,211	1,316,211
Current assets	155,042	155,042
Creditors less than 1 year	<u>(5,822)</u>	<u>(5,822)</u>
<b>Net assets</b>	<u>1,465,431</u>	<u>1,465,431</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,079,662	1,079,662
Current assets	271,127	271,127
Creditors less than 1 year	<u>(5,666)</u>	<u>(5,666)</u>
<b>Net assets</b>	<u>1,345,123</u>	<u>1,345,123</u>

**19. Analysis of changes in net debt**

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>227,920</u>	<u>(116,408)</u>	<u>111,512</u>

**The Northern Ireland Prison Service Central Benevolent Fund**

Northern Ireland - Charity number 101636

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# Accounts

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**NORTHERN IRELAND PRISON SERVICE  
CENTRAL BENEVOLENT COMMITTEE AND  
ASSOCIATED LOCAL COMMITTEES**

**FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2022**

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**Johnston Graham Limited**

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*Chartered Accountants  
216/218 Hollywood Road  
Belfast  
BT4 1PD*

**Northern Ireland Prison Service Central Benevolent Committee  
And Associated Committees**

**Independent Accountants' Report to the Central Committee**

We have compiled the financial statements set out on pages 2 to 6 for the 12 months ended 31 March 2022.

**Respective Responsibilities of Committee Members and Accountants**

As committee members of the company you are responsible for ensuring that proper accounting records are maintained and for preparing financial statements which give a true and fair view. It is our responsibility to compile the financial statements from the accounting records, information and explanations supplied to us.

**Scope of Work**

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Compiling and Reporting on Financial Statements not subject to Audit"- M14 - from the accounting records, information and explanations supplied to us by the Fund.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

JOHNSTON GRAHAM LIMITED  
Chartered Accountants

216/218 Holywood Road  
Belfast  
BT4 1PD

Date

Northern Ireland Prison Service Central Benevolent Committee  
And Associated Committees

Income And Expenditure Account  
Year ended 31 March 2022

	Notes	YE 2022 £	YE 2021 £
<b>Income</b>	<b>1</b>		
Officers' subscriptions		97,107	89,693
Retired Donations		51,581	49,908
Covenant Rebate		41,122	40,126
Fundraising		26,772	25,766
Furlough Grants		-	16,760
Social Events and Excursions		18,704	-
Prison Service Headquarters		-	3,267
Donations		13,530	17,520
Interest		120	397
		<hr/>	<hr/>
		248,936	243,437
		<hr/>	<hr/>
<b>Expenditure</b>			
Social events and excursions		55,532	20,085
Grants		30,169	24,116
Memorial		15,730	3,607
Prizes		34,803	33,807
Shop Account		5,524	(388)
Holiday Accommodation	2	36,414	39,662
Fruit and flowers		6,931	81
Wages and salaries		114,938	110,873
Contribution to wages and salaries		(96,000)	(96,000)
Publicity		7,100	4,800
Administration		31,825	26,541
Charitable Donations		-	1,250
Depreciation	3	33,894	32,570
		<hr/>	<hr/>
		276,861	201,004
		<hr/>	<hr/>
<b>Surplus/(Deficit) for Year</b>		(27,925)	42,432
<b>Balance brought forward</b>		1,373,046	1,330,614
		<hr/>	<hr/>
<b>Balance carried forward 31 March 2022</b>		1,345,121	1,373,046
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 4 to 6 form part of these accounts


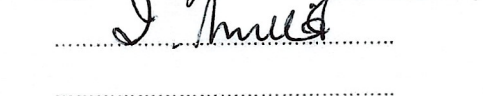
Northern Ireland Prison Service Central Benevolent Committee  
And Associated Committees

Balance Sheet  
As at 31 March 2022

	Notes	YE 2022 £	YE 2021 £
FIXED ASSETS	3	1,079,662	1,113,556
CURRENT ASSETS			
Debtors	4	43,207	43,407
Cash at bank and in hand		227,920	219,455
CREDITORS DUE WITHIN ONE YEAR	5	(5,667)	(3,372)
NET CURRENT ASSETS		265,460	259,490
TOTAL NET ASSETS		1,345,121	1,373,046
Represented By			
General Reserve Fund		1,345,121	1,373,046

The notes on pages 4 to 6 form part of these accounts

Approved By:

  
.....  
  
.....

Chairperson

Committee Member

Date

**Northern Ireland Prison Service Central Benevolent Committee  
And Associated Committees**

**Notes to the Accounts  
Year ended 31 March 2022**

**1 Accounting Policies**

**1.1 Basis of Accounting**

The financial statements are prepared under the historic cost convention

**1.2 Turnover**

Turnover consists of income from Officers' subscriptions, donations, rebates, interest and lotteries

**1.3 Tangible fixed assets**

All fixed assets are recorded at cost, being purchase cost together with incidental cost of acquisition.

**1.4 Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value on a straight line basis over the useful economic life of that asset as follows:

Residential Property	2%
Caravans	10%
Fixtures and fittings	10%

**2 Holiday Accommodation**

	YE 2022 £	YE 2021 £
Rents and donations	122,554	38,896
Expenses		
Rates, insurance and council tax	15,580	11,750
Heat, light and gas	23,993	14,027
Telephones and internet	5,846	5,791
Housekeeping	5,076	3,086
Repairs	108,472	43,905
New property	-	-
	<hr/>	<hr/>
	158,967	78,558
	<hr/>	<hr/>
Holiday Accommodation net expenditure	(36,414)	(39,662)
	<hr/> <hr/>	<hr/> <hr/>

Northern Ireland Prison Service Central Benevolent Committee  
And Associated Committees

Notes to the Accounts  
Year ended 31 March 2022

3 FIXED ASSETS

	Houses £	Apartments £	Caravans £	Furniture £	Total £
<b>COST</b>					
At 1 April 2021	712,860	791,865	38,000	223,936	1,766,661
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
<b>At 31 March 2022</b>	<b>712,860</b>	<b>791,865</b>	<b>38,000</b>	<b>223,936</b>	<b>1,766,661</b>
<b>DEPRECIATION</b>					
At 1 April 2021	235,079	167,490	26,600	223,936	653,105
Charge in year	14,257	15,837	3,800	-	33,894
Disposals	-	-	-	-	-
<b>At 31 March 2022</b>	<b>249,336</b>	<b>183,327</b>	<b>30,400</b>	<b>223,936</b>	<b>686,999</b>
<b>NET BOOK VALUE</b>					
At 31 March 2022	463,524	608,538	7,600	-	1,079,662
At 31 March 2021	477,781	624,375	11,400	-	1,113,556

This includes all fixed assets which are held within the Central Properties Fund

	YE 2022 £	YE 2021 £
<b>4 DEBTORS</b>		
Amounts receivable from NIO	3,267	3,267
Advanced to LMSRC	39,940	40,140
	<b>43,207</b>	<b>43,407</b>
<b>5 CREDITORS due within 1 year</b>		
	YE 2022 £	YE 2021 £
PAYE	2,295	-
Other creditors	3,372	3,372
	<b>5,667</b>	<b>3,372</b>

**Northern Ireland Prison Service  
Central Benevolent Fund**

**Receipts and Payments Account  
Year ended 31 March 2022**

	YE 2022 £	YE 2021 £
<b>Receipts</b>		
Officers' subscriptions	62,636	58,527
Retired Donations	51,581	49,908
Subscriptions for AXA PPP	34,089	34,198
Covenant Rebate	41,122	40,126
Rents	120,559	37,976
Interest	81	300
Donations	38,530	52,520
Social events and Excursions	18,704	-
Shop account	2,253	872
Prison Service Headquarters	-	-
Sale of Property	-	-
Furlough Grants	-	16,760
LMSRC Loan	200	16,700
	<hr/>	<hr/>
	369,754	307,887
	<hr/>	<hr/>
<b>Payments</b>		
Wages and salaries	112,643	110,873
Contribution to wages and salaries	(96,000)	(96,000)
Payments to AXA PPP	33,497	33,742
Grant Aid	26,419	19,290
Social events and Excursions	47,472	5,820
Shop Account	3,853	278
Memorial and flowers	14,556	3,688
Diaries and calanders	7,100	4,800
Promotions	3,150	3,180
Stationery & office equipment	12,524	9,832
Legal and professional fees	-	-
Accountancy	2,580	2,420
Sundry Expenses	13,370	12,597
Petty Cash	400	400
Bank charges	2,696	1,223
House expenditure		
Insurance	8,470	6,856
Repairs and upkeep	104,573	184,500
Cleaning	5,076	3,086
Rates	7,109	4,894
TV Licence	1,339	1,286
Heat , light & power	23,993	14,027
Telephone	5,846	5,791
New Property	-	-
Purchase of Property	-	-
Loan to LMRC	-	-
	<hr/>	<hr/>
	340,665	332,581
	<hr/>	<hr/>
<b>Excess (Payments) / Receipts</b>	29,089	(24,694)
<b>At 1 April 2021</b>	93,806	118,500
	<hr/>	<hr/>
<b>At 31 March 2022</b>	122,895	93,806
	<hr/> <hr/>	<hr/> <hr/>

Northern Ireland Prison Service  
Central Benevolent Fund

Receipts and Payments Account  
Year ended 31 March 2022

	YE 2022	YE 2021
	£	£
<b>Bank Account Summary</b>		
No 1 Current Account	-	28,351
New Current Account	116,238	64,286
Euro Account	989	730
Card Account	5,619	1,099
BUFA Account	0	(708)
Current account for deposits	49	49
	<hr/>	<hr/>
	122,895	93,806
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**Northern Ireland Prison Service  
Maghaberry**

**Receipts and Payments Account  
Year ended 31 March 2022**

	YE 2022 £	YE 2021 £
<b>Receipts</b>		
Subscriptions	34,471	31,166
Interest	27	83
	<hr/>	<hr/>
	34,498	31,249
	<hr/>	<hr/>
<b>Payments</b>		
Prizes	16,960	18,027
Christmas dinner and entertainment	6,708	6,936
Retirement Gifts	1,361	206
Grant aid	1,250	2,790
Memorial	1,240	-
Sundry expenses	-	-
Donation to Central	-	35,000
Office equipment and stationery	123	387
Bank charges	45	31
	<hr/>	<hr/>
	33,269	63,378
	<hr/>	<hr/>
<b>Excess (Payments) / Receipts At 1 April 2021</b>	1,229 54,386	(32,129) 86,515
	<hr/>	<hr/>
<b>At 31 March 2022</b>	55,615	54,386
	<hr/> <hr/>	<hr/> <hr/>

<b>Bank Account Summary</b>	YE 2022 £	YE 2021 £
Current Account	43,201	41,977
Deposit Account	12,415	12,408
	<hr/>	<hr/>
	55,615	54,386
	<hr/> <hr/>	<hr/> <hr/>

Northern Ireland Prison Service  
Magilligan

Receipts and Payments Account  
Year ended 31 March 2022

	YE 2022 £	YE 2021 £
<b>Receipts</b>		
Fundraising	14,910	14,188
Caravan Income	1,995	920
	<hr/>	<hr/>
	16,905	15,108
	<hr/>	<hr/>
<b>Payments</b>		
Prizes	7,373	6,720
Holidays and entertainment	756	46
Christmas dinner and entertainment		5,300
House / Caravan expenditure	2,560	3,058
Grant aid	1,700	1,600
Retirement Gifts	1,688	-
Memorial	1,284	-
Donation to Central	20,000	
Sundry expenses	292	297
Office equipment and stationery	3	-
	<hr/>	<hr/>
	35,656	17,022
	<hr/>	<hr/>
<b>Excess Receipts / (Payments)</b>	(18,751)	(1,914)
<b>At 1 April 2021</b>	54,780	56,694
	<hr/>	<hr/>
<b>At 31 March 2022</b>	36,029	54,780
	<hr/> <hr/>	<hr/> <hr/>

Bank Account Summary

	YE 2022 £	YE 2021 £
Current Account	36,029	54,776
Deposit Account	-	4
	<hr/>	<hr/>
	36,029	54,780
	<hr/> <hr/>	<hr/> <hr/>

Northern Ireland Prison Service  
Hydebank Wood

Receipts and Payments Account  
Year ended 31 March 2022

	YE 2022 £	YE 2021 £
<b>Receipts</b>		
Bank Interest	12	14
Fundraising	11,862	11,578
	<hr/>	<hr/>
	11,874	11,592
	<hr/>	<hr/>
<b>Payments</b>		
Prizes	7,320	5,880
Entertainment	596	1,983
Gifts to widows and children	800	436
Retirement gifts	876	-
Bank Charges	69	72
Stationery and office equipment	249	-
Donation to Central	5,000	-
Sundry expenses	68	859
	<hr/>	<hr/>
	14,978	9,230
	<hr/>	<hr/>
Excess Receipts / (Payments)	(3,104)	2,362
At 1 April 2021	16,426	14,065
	<hr/>	<hr/>
At 31 March 2022	13,323	16,426
	<hr/> <hr/>	<hr/> <hr/>

Bank Account Summary	YE 2022 £	YE 2021 £
Current Account	13,323	16,427
	<hr/>	<hr/>
	13,323	16,427
	<hr/> <hr/>	<hr/> <hr/>

**The Northern Ireland Prison Service Central Benevolent Fund**

Northern Ireland - Charity number 101636

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# Annual report

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# NIPSCBF

## Company Limited by Guarantee

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

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

#### Reference and administrative details

<b>Registered charity name</b>	NIPSCBF
<b>Charity registration number</b>	101636
<b>Company registration number</b>	NI659055
<b>Principal office and registered office</b>	HM Prison Maghaberry Old Road Upper Ballinderry Lisburn Antrim BT28 2PT

#### The trustees

I Millar
J Aicken
R Atkinson
P Bradley
J Burton
K Clarke
M McMullan
R Murtagh
D Saunderson (Retired November 2021)
J Simpson

<b>Independent examiner</b>	Johnston Graham Limited 216/218 Hollywood Road Belfast BT4 1PD
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#### Structure, governance and management

On 1 October 2020 the Northern Ireland Prison Service Central Benevolent Fund, an unincorporated entity which is a registered charity, transferred its assets and liabilities in their entirety to NIPSCBF, having first sought approval from The Charities Commission of Northern Ireland. The company has now been formally registered with The Charities Commission of Northern Ireland and it's a company limited by guarantee, registered in Northern Ireland.

The company was formed to continue the objectives of relief of poverty and need for its members.

# NIPSCBF

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

##### Objectives and activities

The objects are to promote the following purposes:

- the relief of poverty or need by reason of age, ill health, disability, financial hardship or other disadvantage of those employees or former employees of the Northern Ireland Prison Service who were or are members of the charity, and their widows, widowers and dependents and those civilian grades employed within the Northern Ireland Prison Service who are current members of the charity and upon such civilian grade being medically retired from the employment of the Northern Ireland Prison Service or or being deceased their widows, widowers and dependents; and
- such other exclusively charitable purpose according to the law of Northern Ireland as the trustees may from time to time decide.

In setting objectives and planning activities for the year, the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

##### Achievements and performance

The charity provides assistance to its beneficiaries through the provision of donations, annuities, loans and other forms of assistance. The charity also provides respite services, accommodation and holiday homes to its beneficiaries. There are now a total of 2327 beneficiaries of the fund.

The Assistance committee within the fund have also spent another year working efficiently ensuring that the needs of any of our beneficiaries who have requested assistance are met.

From April 2021 the directors met regularly by zoom still carrying on all the duties of directors. As the year continued the directors were able to meet face to face.

During the year our NI properties were used, unfortunately the properties on the mainland and Spain were not used due to all the COVID restrictions.

November and December 2021 we were able to organise 2 trips to Killyhevlin and Christmas dinners were back on schedule.

In addition, our local committees continue to work in each establishment to look after the needs of serving staff.

##### Financial review

Incoming resources for the period totalled £344,936 (2021: £110,206.) Resources of £372,860 (2021: £114,820) were expended, resulting in a deficit for the period of £27,924 (2021: £4,615) and a net asset position of £1,345,123.

##### Plans for future periods

The charity will continue to build on the success to date in the coming year by continuing to support its charitable activities.

# NIPSCBF

## Company Limited by Guarantee

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

Year ended 31 March 2022

#### Small company provisions

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

The trustees' annual report was approved on 7 December 2022 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to be 'J Simpson', written in a cursive style.

J Simpson  
Trustee

**The Northern Ireland Prison Service Central Benevolent Fund**

Northern Ireland - Charity number 101636

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# Annual return

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**NORTHERN IRELAND PRISON SERVICE  
CENTRAL BENEVOLENT COMMITTEE AND  
ASSOCIATED LOCAL COMMITTEES**

**FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2022**

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**Johnston Graham Limited**

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*Chartered Accountants  
216/218 Hollywood Road  
Belfast  
BT4 1PD*

**Northern Ireland Prison Service Central Benevolent Committee  
And Associated Committees**

**Independent Accountants' Report to the Central Committee**

We have compiled the financial statements set out on pages 2 to 6 for the 12 months ended 31 March 2022.

**Respective Responsibilities of Committee Members and Accountants**

As committee members of the company you are responsible for ensuring that proper accounting records are maintained and for preparing financial statements which give a true and fair view. It is our responsibility to compile the financial statements from the accounting records, information and explanations supplied to us.

**Scope of Work**

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Compiling and Reporting on Financial Statements not subject to Audit"- M14 - from the accounting records, information and explanations supplied to us by the Fund.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.

JOHNSTON GRAHAM LIMITED  
Chartered Accountants

216/218 Holywood Road  
Belfast  
BT4 1PD

Date

Northern Ireland Prison Service Central Benevolent Committee  
And Associated Committees

Income And Expenditure Account  
Year ended 31 March 2022

	Notes	YE 2022 £	YE 2021 £
<b>Income</b>	<b>1</b>		
Officers' subscriptions		97,107	89,693
Retired Donations		51,581	49,908
Covenant Rebate		41,122	40,126
Fundraising		26,772	25,766
Furlough Grants		-	16,760
Social Events and Excursions		18,704	-
Prison Service Headquarters		-	3,267
Donations		13,530	17,520
Interest		120	397
		<hr/>	<hr/>
		248,936	243,437
		<hr/>	<hr/>
<b>Expenditure</b>			
Social events and excursions		55,532	20,085
Grants		30,169	24,116
Memorial		15,730	3,607
Prizes		34,803	33,807
Shop Account		5,524	(388)
Holiday Accommodation	2	36,414	39,662
Fruit and flowers		6,931	81
Wages and salaries		114,938	110,873
Contribution to wages and salaries		(96,000)	(96,000)
Publicity		7,100	4,800
Administration		31,825	26,541
Charitable Donations		-	1,250
Depreciation	3	33,894	32,570
		<hr/>	<hr/>
		276,861	201,004
		<hr/>	<hr/>
<b>Surplus/(Deficit) for Year</b>		(27,925)	42,432
<b>Balance brought forward</b>		1,373,046	1,330,614
		<hr/>	<hr/>
<b>Balance carried forward 31 March 2022</b>		1,345,121	1,373,046
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 4 to 6 form part of these accounts


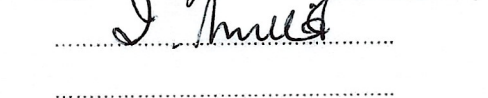
Northern Ireland Prison Service Central Benevolent Committee  
And Associated Committees

Balance Sheet  
As at 31 March 2022

	Notes	YE 2022 £	YE 2021 £
FIXED ASSETS	3	1,079,662	1,113,556
CURRENT ASSETS			
Debtors	4	43,207	43,407
Cash at bank and in hand		227,920	219,455
CREDITORS DUE WITHIN ONE YEAR	5	(5,667)	(3,372)
<b>NET CURRENT ASSETS</b>		<u>265,460</u>	<u>259,490</u>
<b>TOTAL NET ASSETS</b>		<u><u>1,345,121</u></u>	<u><u>1,373,046</u></u>
Represented By			
General Reserve Fund		<u><u>1,345,121</u></u>	<u><u>1,373,046</u></u>

The notes on pages 4 to 6 form part of these accounts

Approved By:

  
.....  
  
.....

Chairperson

Committee Member

Date

Northern Ireland Prison Service Central Benevolent Committee  
And Associated Committees

Notes to the Accounts  
Year ended 31 March 2022

1 Accounting Policies

1.1 Basis of Accounting

The financial statements are prepared under the historic cost convention

1.2 Turnover

Turnover consists of income from Officers' subscriptions, donations, rebates, interest and lotteries

1.3 Tangible fixed assets

All fixed assets are recorded at cost, being purchase cost together with incidental cost of acquisition.

1.4 Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value on a straight line basis over the useful economic life of that asset as follows:

Residential Property	2%
Caravans	10%
Fixtures and fittings	10%

2 Holiday Accommodation

	YE 2022	YE 2021
	£	£
Rents and donations	122,554	38,896
Expenses		
Rates, insurance and council tax	15,580	11,750
Heat, light and gas	23,993	14,027
Telephones and internet	5,846	5,791
Housekeeping	5,076	3,086
Repairs	108,472	43,905
New property	-	-
	<hr/>	<hr/>
	158,967	78,558
	<hr/>	<hr/>
Holiday Accommodation net expenditure	(36,414)	(39,662)
	<hr/> <hr/>	<hr/> <hr/>

Northern Ireland Prison Service Central Benevolent Committee  
And Associated Committees

Notes to the Accounts  
Year ended 31 March 2022

3 FIXED ASSETS

	Houses £	Apartments £	Caravans £	Furniture £	Total £
<b>COST</b>					
At 1 April 2021	712,860	791,865	38,000	223,936	1,766,661
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
<b>At 31 March 2022</b>	<b>712,860</b>	<b>791,865</b>	<b>38,000</b>	<b>223,936</b>	<b>1,766,661</b>
<b>DEPRECIATION</b>					
At 1 April 2021	235,079	167,490	26,600	223,936	653,105
Charge in year	14,257	15,837	3,800	-	33,894
Disposals	-	-	-	-	-
<b>At 31 March 2022</b>	<b>249,336</b>	<b>183,327</b>	<b>30,400</b>	<b>223,936</b>	<b>686,999</b>
<b>NET BOOK VALUE</b>					
At 31 March 2022	463,524	608,538	7,600	-	1,079,662
At 31 March 2021	477,781	624,375	11,400	-	1,113,556

This includes all fixed assets which are held within the Central Properties Fund

	YE 2022 £	YE 2021 £
<b>4 DEBTORS</b>		
Amounts receivable from NIO	3,267	3,267
Advanced to LMSRC	39,940	40,140
	<b>43,207</b>	<b>43,407</b>
<b>5 CREDITORS due within 1 year</b>		
	YE 2022 £	YE 2021 £
PAYE	2,295	-
Other creditors	3,372	3,372
	<b>5,667</b>	<b>3,372</b>

**Northern Ireland Prison Service  
Central Benevolent Fund**

**Receipts and Payments Account  
Year ended 31 March 2022**

	YE 2022 £	YE 2021 £
<b>Receipts</b>		
Officers' subscriptions	62,636	58,527
Retired Donations	51,581	49,908
Subscriptions for AXA PPP	34,089	34,198
Covenant Rebate	41,122	40,126
Rents	120,559	37,976
Interest	81	300
Donations	38,530	52,520
Social events and Excursions	18,704	-
Shop account	2,253	872
Prison Service Headquarters	-	-
Sale of Property	-	-
Furlough Grants	-	16,760
LMSRC Loan	200	16,700
	<hr/>	<hr/>
	369,754	307,887
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<b>Payments</b>		
Wages and salaries	112,643	110,873
Contribution to wages and salaries	(96,000)	(96,000)
Payments to AXA PPP	33,497	33,742
Grant Aid	26,419	19,290
Social events and Excursions	47,472	5,820
Shop Account	3,853	278
Memorial and flowers	14,556	3,688
Diaries and calanders	7,100	4,800
Promotions	3,150	3,180
Stationery & office equipment	12,524	9,832
Legal and professional fees	-	-
Accountancy	2,580	2,420
Sundry Expenses	13,370	12,597
Petty Cash	400	400
Bank charges	2,696	1,223
House expenditure		
Insurance	8,470	6,856
Repairs and upkeep	104,573	184,500
Cleaning	5,076	3,086
Rates	7,109	4,894
TV Licence	1,339	1,286
Heat , light & power	23,993	14,027
Telephone	5,846	5,791
New Property	-	-
Purchase of Property	-	-
Loan to LMRC	-	-
	<hr/>	<hr/>
	340,665	332,581
	<hr/>	<hr/>
<b>Excess (Payments) / Receipts</b>	29,089	(24,694)
<b>At 1 April 2021</b>	93,806	118,500
	<hr/>	<hr/>
<b>At 31 March 2022</b>	122,895	93,806
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Northern Ireland Prison Service  
Central Benevolent Fund

Receipts and Payments Account  
Year ended 31 March 2022

	YE 2022	YE 2021
	£	£
<b>Bank Account Summary</b>		
No 1 Current Account	-	28,351
New Current Account	116,238	64,286
Euro Account	989	730
Card Account	5,619	1,099
BUFA Account	0	(708)
Current account for deposits	49	49
	<hr/>	<hr/>
	122,895	93,806
	<hr/> <hr/>	<hr/> <hr/>

**Northern Ireland Prison Service  
Maghaberry**

**Receipts and Payments Account  
Year ended 31 March 2022**

	YE 2022 £	YE 2021 £
<b>Receipts</b>		
Subscriptions	34,471	31,166
Interest	27	83
	<hr/>	<hr/>
	34,498	31,249
	<hr/>	<hr/>
<b>Payments</b>		
Prizes	16,960	18,027
Christmas dinner and entertainment	6,708	6,936
Retirement Gifts	1,361	206
Grant aid	1,250	2,790
Memorial	1,240	-
Sundry expenses	-	-
Donation to Central	-	35,000
Office equipment and stationery	123	387
Bank charges	45	31
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	33,269	63,378
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<b>Excess (Payments) / Receipts At 1 April 2021</b>	1,229 54,386	(32,129) 86,515
	<hr/>	<hr/>
<b>At 31 March 2022</b>	55,615	54,386
	<hr/> <hr/>	<hr/> <hr/>

<b>Bank Account Summary</b>	YE 2022 £	YE 2021 £
Current Account	43,201	41,977
Deposit Account	12,415	12,408
	<hr/>	<hr/>
	55,615	54,386
	<hr/> <hr/>	<hr/> <hr/>

Northern Ireland Prison Service  
Magilligan

Receipts and Payments Account  
Year ended 31 March 2022

	YE 2022 £	YE 2021 £
<b>Receipts</b>		
Fundraising	14,910	14,188
Caravan Income	1,995	920
	<hr/>	<hr/>
	16,905	15,108
	<hr/>	<hr/>
<b>Payments</b>		
Prizes	7,373	6,720
Holidays and entertainment	756	46
Christmas dinner and entertainment		5,300
House / Caravan expenditure	2,560	3,058
Grant aid	1,700	1,600
Retirement Gifts	1,688	-
Memorial	1,284	-
Donation to Central	20,000	
Sundry expenses	292	297
Office equipment and stationery	3	-
	<hr/>	<hr/>
	35,656	17,022
	<hr/>	<hr/>
<b>Excess Receipts / (Payments)</b>	(18,751)	(1,914)
<b>At 1 April 2021</b>	54,780	56,694
	<hr/>	<hr/>
<b>At 31 March 2022</b>	36,029	54,780
	<hr/> <hr/>	<hr/> <hr/>

**Bank Account Summary**

	YE 2022 £	YE 2021 £
Current Account	36,029	54,776
Deposit Account	-	4
	<hr/>	<hr/>
	36,029	54,780
	<hr/> <hr/>	<hr/> <hr/>

Northern Ireland Prison Service  
Hydebank Wood

Receipts and Payments Account  
Year ended 31 March 2022

	YE 2022 £	YE 2021 £
<b>Receipts</b>		
Bank Interest	12	14
Fundraising	11,862	11,578
	<hr/>	<hr/>
	11,874	11,592
	<hr/>	<hr/>
<b>Payments</b>		
Prizes	7,320	5,880
Entertainment	596	1,983
Gifts to widows and children	800	436
Retirement gifts	876	-
Bank Charges	69	72
Stationery and office equipment	249	-
Donation to Central	5,000	-
Sundry expenses	68	859
	<hr/>	<hr/>
	14,978	9,230
	<hr/>	<hr/>
Excess Receipts / (Payments)	(3,104)	2,362
At 1 April 2021	16,426	14,065
	<hr/>	<hr/>
At 31 March 2022	13,323	16,426
	<hr/> <hr/>	<hr/> <hr/>

Bank Account Summary	YE 2022 £	YE 2021 £
Current Account	13,323	16,427
	<hr/>	<hr/>
	13,323	16,427
	<hr/> <hr/>	<hr/> <hr/>