The Canoe Association of Northern Ireland

Northern Ireland · Charity number 103944

Details

Known as	Paddle Northern Ireland
Status	Received
Registered	2016-05-09
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	T/A Paddle Northern Ireland Belfast Boat Club 12 Lockview Road Belfast Bt9 5fj BT9 5FJ
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Email	admin@paddleni.org.uk
Website	www.paddleni.org.uk

Activities

Purposes: The charity's objects ('Objects') are specifically restricted to the promotion of the following purposes for the benefit of the public: 4.1 To advance, promote, manage, co-ordinate, and develop canoeing and paddlesport in all its forms and in doing so to act as the national governing body for canoeing in Northern Ireland; 4.2 To advance community development in Northern Ireland by way of engaging members of local communities throughout Northern Ireland of all ages and abilities with canoeing, paddlesports and related activities; 4.3 To advance any other exclusively charitable purposes as the directors may from time to time decide in accordance with the law of charity in Northern Ireland. Nothing in the articles authorises an application of the property of the charity for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and/or section 2 of the Charities Act 2011 and or section 2 of the Charities Act (Northern Ireland) 2008.

What the charity does: The advancement of citizenship or community development,The advancement of amateur sport

How the charity works: Community development,Sport/recreation

Who the charity helps: Children (5-13 year olds),Men,Older people,Parents,Volunteers,Women,Youth (14-25 year olds)

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£169,589	£180,956	£0	4

Trustees

Name	Role	Appointed
Mr Alan Branagh		
Mr Andrew Sloan		
Mr Dwyne Hill		
Mr Martin Hoy		
Mr Nicholas Harkness		
Mrs Vernetta Hillen		
Patricia Scovell		
Susan Burrows		

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The Canoe Association of Northern Ireland

Northern Ireland - Charity number 103944

Accounts

The Canoe Association of Northern Ireland

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2025

Company Number: NI637999
Charity Number: 103944

The Canoe Association of Northern Ireland
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The Canoe Association of Northern Ireland
REFERENCE AND ADMINISTRATIVE INFORMATION

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

The Canoe Association of Northern Ireland
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2025

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

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

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

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

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

Mission, Objectives and Strategy

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

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

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

During 24/25 Susan Burrows, Nick Harkness, Dwyne Hill, Vernetta Hillen, Martin Hoy and Patrica Scovell joined as Directors and Trustees; we welcome them to the Board.
Three directors stood down, Stephen Craig, Jonny Caren and Gareth Mahood, we thank them for their time and service to Paddle NI with special mention to Stephen Craig for many years of service on our board and for stepping in as a volunteer in a variety of roles to support the organisation.

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

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

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

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

- Organisation
- Members
- Safety
- Community
- Recreation

- Learning & Development
- Pathway to Performance
- Success

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

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

Review of Activities, Achievements and Performance

1) Organisation

i) FSCA:

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

ii) JustGo Membership:

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

iii) Membership Ezine:

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

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

iv) Access NI:

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

v) Website:

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

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

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

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

vi) Brand

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

identity across the UK.
The new brand was officially launched in April 2024, alongside the introduction of a refreshed website and the roll out of new social media channels. These platforms were designed to be more engaging, accessible, and visually aligned with Paddle NI's modern identity. They provide clear signposting to paddlesport opportunities, resources for members, and information for those exploring the sport for the first time.
Our digital communications strategy now includes a monthly e-zine, a revitalised presence on Facebook and Instagram, and enhanced use of video and photography to showcase paddling across Northern Ireland. These efforts have expanded Paddle NI's reach, helping us connect with new audiences, celebrate the achievements of our members, and promote paddlesport as an inclusive and accessible activity.
In addition, participants engaging with entry level awards such as Paddle Safer, Paddle Start, Discover and Explore now receive their certificates electronically. This not only streamlines the process but also connects recipients directly to Paddle NI and other national associations through tailored follow-up links, ensuring they remain supported on their paddlesport journey.
The rebrand represents more than just a change of name and logo. It reflects Paddle NI's ambition to raise the profile of paddlesport in Northern Ireland, strengthen our partnerships across the UK, and create a more visible and engaging pathway for individuals, families, and communities to discover the joy of paddling.

vii) Places
Securing and maintaining access points and permanent facilities remains a key priority for Paddle NI. Throughout 2024/25, we worked closely with local authorities to ensure the upkeep of canoe trail access and egress points, with sustainable plans now in place for their long-term maintenance.
A particular focus this year has been the Shaw's Bridge Slalom site, where ongoing work is required to maintain the course for training and competition. In addition, we are actively pursuing the reconstruction of the access jetties, recognising their importance in supporting safe participation and enabling wider community use of this valued site.

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

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

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

2) Members

Between 1st April 2024 and 31st March 2025, 1,486 people achieved qualifications, awards, or completed e-learning through Paddle Northern Ireland a significant increase on the previous year. To support this growth, Paddle NI has recruited and developed new Tutors, providing guidance through e-learning, webinars, orientations, moderations, and final recommendations.
These achievements reflect the organisation's commitment to developing skills, increasing participation, and delivering high quality, rewarding paddlesport experiences across Northern Ireland.

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

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

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

To support this growing portfolio, Paddle NI implemented a structured recruitment and orientation process for new tutors, ensuring continued high quality training delivery across the network.
These achievements demonstrate Paddle NI's unwavering commitment to creating a safe, confident, and thriving paddling community, with safety education reaching more participants, coaches, and volunteers than ever before.

4) Community
i) British Canoeing T/A Paddle UK and National Associations
Paddle NI is a small organisation that relies on strong partnerships in Northern Ireland, the Republic of Ireland, and the UK. Paddle NI has worked closely with Sport NI, our main funder, through the Sports System Investment for Governing Bodies. Additionally, Paddle NI collaborates with Paddle UK, Paddle Scotland and Paddle Cymru through the federal agreement.
Paddle NI officers and volunteers continue to support the development of paddlesport throughout the UK by participating in the following Paddle UK and other national association groups/committees:

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

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

ii) The Outdoor Partnership

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

iii) Community Organisation Engagement:

Paddle Northern Ireland has made significant strides in 24/25, continuing to advance the British Canoeing Delivery Partner Scheme by engaging with organisations such as Scouts NI and Sea Cadets NI, expanding opportunities for safe, structured paddlesport across Northern Ireland. Collaboration with the Coastguard has also been strengthened, enhancing safety awareness and protecting paddlers on the water.
A standout achievement this year was the launch of the Clean Water Sports Alliance in Northern Ireland. Paddle NI has been a key partner along with other NGB's for this initiative, championing environmentally responsible paddling and the protection of water quality and natural habitats. Through the Alliance, Paddle NI has inspired members, clubs, and delivery partners to adopt best practices for sustainable paddlesport, demonstrating that environmental stewardship and paddling excellence go hand in hand.
Alongside these initiatives, Paddle NI has continued to deliver timely and impactful safety messaging, particularly for Stand Up Paddleboarding, via its website, e-zines, and social media channels. These efforts reflect Paddle NI's dual commitment to ensuring safe participation and promoting a sustainable, thriving paddling community, cementing its role as a leader in both paddlesport development and environmental responsibility in Northern Ireland.

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

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

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

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

b) Clubs

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

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

6) Learning & Development
i) Paddle NI Delivery Centre:
Paddle Northern Ireland continues to serve as the BCAB Delivery Centre, proudly maintaining a low-risk audit rating in 2024/25. In October 2023, Paddle NI successfully recruited 46 aspirant tutors across Coaching, Leadership, and Safety disciplines, including Paddlesport Instructor, SUP Instructor, Paddlesport Leaders, Touring Leaders, and Safety & Rescue courses.
These aspirants have been actively supported through 1 to 1 mentoring, orientations, field visits, webinars, and standardisation processes, helping them develop into confident, high quality tutors. Under the guidance of the Standardisation Officer, Paddle NI continues to ensure consistency and excellence across all courses, strengthening both the quality of paddlesport delivery and the capability of the tutor network across Northern Ireland.
This progress highlights Paddle NI's commitment to developing skilled, confident leaders, enhancing the learning experience for members, and sustaining high standards across all paddlesport programmes.

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

7) Pathway to Performance

Our performance athletes in Paracanoe, Slalom, and Sprint continued to demonstrate excellence and resilience throughout the 2024–2025 season, with strong representation at National, European, and World events. Across all three disciplines, athletes showed progress and competitive consistency.
Jonny Young (Paracanoe), Afton Fitzhenry (Sprint), Jake Cochrane and Ali McCreery (Slalom) remain focused on long-term development and are actively campaigning toward Olympic qualification for Los Angeles 2028.

8) Success

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

Our work in safety, member engagement, and community collaboration has continued to strengthen, with impactful programmes such as the Progressive Paddlesport Days, She Paddles Development Programme and expanded recreational paddles bringing new participants into the sport. The growth in Paddle Start, Discover, and Safer awards, alongside ongoing club development and training initiatives, highlights the increasing participation, skill development, and engagement across the paddling community.
Collectively, these achievements reflect a highly successful year, positioning Paddle Northern Ireland to continue promoting safe, inclusive, and thriving paddlesport throughout the region.

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

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

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

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

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

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

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

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

Dwyne Hill
Chairperson

The Canoe Association of Northern Ireland

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2025

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

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

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

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

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

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

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

Dwyne Hill
Chairperson

The Canoe Association of Northern Ireland

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

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

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

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

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

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

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement
We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Allen Fleming

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

Date: 1 December 2025

The Canoe Association of Northern Ireland

STATEMENT OF FINANCIAL ACTIVITIES

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

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

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

The Canoe Association of Northern Ireland

Company Number: NI637999

BALANCE SHEET

as at 31 March 2025

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

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

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

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

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

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

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

Dwyne Hill
Chairperson

1. GENERAL INFORMATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

Fund accounting
The following are the categories of funds maintained:

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

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations and legacies	**41,945**	**126,036**	**167,981**	173,192

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Grants from governments and other co-funders:				
Income from charitable activities	**-**	**1,608**	**1,608**	2,142

The Canoe Association of Northern Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

4. EXPENDITURE

4.1 RAISING FUNDS

	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Raising funds	**26,592**	**-**	**7,152**	**33,744**	45,619

4.2 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Expenditure on charitable activites	**-**	**1,608**	**3,500**	**5,108**	-
Governance Costs (Note 4.3)	**-**	**3,926**	**138,178**	**142,104**	104,434
	-	**5,534**	**141,678**	**147,212**	104,434

4.3 GOVERNANCE COSTS

	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Charitable activities - governance costs	**-**	**3,926**	**138,178**	**142,104**	104,434

Paddle NI incurred costs during this period for an Independent Investigation and Legal Counsel.

4.4 SUPPORT COSTS

	Cost of Raising Funds £	Charitable Activities £	Governance Costs £	2025 £	2024 £
Support	**7,152**	**3,500**	**138,178**	**148,830**	112,626

5. ANALYSIS OF SUPPORT COSTS

	2025 £	2024 £
Support	**148,830**	112,626

6. NET INCOME

	2025 £	2024 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**3,585**	4,476
Amortisation of grants receivable	**(1,608)**	(2,142)

7. INVESTMENT AND OTHER INCOME

	2025 £	2024 £
Amortisation of capital grants received	**1,608**	2,142

8. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2025 £	2024 £
Wages and salaries	**102,185**	85,537

The Canoe Association of Northern Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

9. TANGIBLE FIXED ASSETS

	Mobile Office	Canoes and Trailers	Tools and Equipment	Office Equipment	Total
	£	£	£	£	£
Cost					
At 31 March 2025	9,143	56,736	743	8,764	75,386
Depreciation					
At 1 April 2024	5,638	47,425	650	7,484	61,197
Charge for the financial year	914	2,328	23	320	3,585
At 31 March 2025	6,552	49,753	673	7,804	64,782
Net book value					
At 31 March 2025	**2,591**	**6,983**	**70**	**960**	**10,604**
At 31 March 2024	3,505	9,311	93	1,280	14,189

10. DEBTORS

	2025	2024
	£	£
Trade debtors	**387**	975
Prepayments and accrued income	**11,263**	13,356
	11,650	14,331

11. CREDITORS

Amounts falling due within one year	2025	2024
	£	£
Trade creditors	**4,531**	1,182
Taxation and social security costs	**1,839**	1,829
Accruals and deferred income:		
Pension accrual	**468**	449
Other accruals	**11,722**	15,674
	18,560	19,134

12. GRANTS RECEIVABLE

	2025	2024
	£	£
Capital grants received and receivable		
At 1 April 2024	**34,366**	34,366
Amortisation		
At 1 April 2024	**(27,935)**	(25,793)
Amortised in financial year	**(1,608)**	(2,142)
At 31 March 2025	**(29,543)**	(27,935)
Net book value		
At 31 March 2025	**4,823**	6,431
At 1 April 2024	**6,431**	8,573

The Canoe Association of Northern Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

13. RESERVES

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

14. FUNDS
14.1 RECONCILIATION OF MOVEMENT IN FUNDS

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

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

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

14.3 ANALYSIS OF NET ASSETS BY FUND

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

15. POST-BALANCE SHEET EVENTS

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

The Canoe Association of Northern Ireland

Northern Ireland - Charity number 103944

Accounts

The Canoe Association of Northern Ireland

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2024

Company Number: NI1637999
Charity Number: 103944

The Canoe Association of Northern Ireland
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The Canoe Association of Northern Ireland
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Sandra-Lee Campbell Jonathan Caren Stephen Craig Philip Brunt (Resigned 29 November 2023) Bobbie Milligan (Resigned 7 February 2024) Alan Branagh (Appointed 29 November 2023) Iain McCarthy (Appointed 29 November 2023) Gareth Mahood
Charity Number in Northern Ireland	103944
Company Registration Number	NI1637999
Principal Address	Belfast Boat Club 12 Lockview Road Belfast BT9 5FJ Northern Ireland
Independent Examiner	Allen Fleming Old Bank House 161-163 Upper Lisburn Road Belfast BT10 0LJ

The Canoe Association of Northern Ireland
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2024.

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

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

In this report the trustees of The Canoe Association of Northern Ireland present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

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

Mission, Objectives and Strategy

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

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

Structure, governance and management
The Canoe Association of Northern Ireland (CANI) is governed by a voluntary Board of Directors and Trustees who set the strategic objectives for the Association and receive regular reports on the Associations progress and performance against the achievement of those objectives.

During 23/24 Iain McCarthy and Alan Branagh joined as Directors and Trustees; we welcome them to the Board.
Two directors stood down Philip Brunt and Bobbie Milligan, we thank them for their time and service to CANI.
CANI relies greatly upon a volunteer workforce to support the small number of permanent staff.

During 23/24 CANI continued to support the new management structure to ensure the successful delivery of our strategic aims and objectives. CANI will continue to work towards the full implementation of the revised structure to ensure the successful delivery of our strategic objectives.

Also, during 23/24 CANI developed and launched its Strategic Plan for 2023 – 2028, which is based on the following key ambitions, Organisation, Members, Safety, Community, Recreation, Learning & Development, Pathway to Performance and Success. Throughout the year, CANI worked on rebranding from CANI to Paddle Northern Ireland in collaboration with British Canoeing, Canoe Wales, and the Scottish Canoe Association to ensure a clear and unified brand across all national associations. CANI look forward to operating as Paddle Northern Ireland in the future to implement the Strategy for Paddle sport in Northern Ireland.

The Board would like to thank everyone, both staff and volunteers, who enable events, training, committees, coaching sessions, and recreational events to take place.

Review of Activities, Achievements and Performance

1) ORGANISATION

i) FSCA:
CANI continues to hold its robust rating in the Sport NI Financial Systems and Controls Assessment (FSCA)

ii) JustGo Membership:
Throughout 2023/24, CANI continued to enhance its JustGo Membership system to ensure a high level of digital proficiency. Additionally, CANI has been implementing changes to incorporate the new branding within the JustGo system through a phased approach, which will continue into 2024. During this period, CANI worked with JustGo to

develop a digital wallet. This project was paused to align with our new branding and trading name, Paddle Northern Ireland, and is set to launch this year.

iII) Membership Ezine:
The Membership Ezine received a fresh new look with our new Paddle Northern Ireland branding. It continues to be circulated to members, providing the latest safety advice, hot topics, and paddling information.

iv) Access NI:
Access NI applications were processed by CANI during the year. CANI retains it registered body status and continue this important service for CANI Clubs, coaches, leaders and volunteers.

v) Website:
During 2023/24, CANI developed a new website to reflect the new brand, Paddle Northern Ireland. We hired a professional photographer and videographer to enable us to capture footage of our members in various locations paddling around Northern Ireland. This has been incorporated into the new website. The website was fully designed by 31st March 2024. However, we delayed the launch until after our EGM, where we resolved to change our name from the Canoe Association of Northern Ireland to Paddle Northern Ireland. The new website was officially launched on the 15th April 2024.

vi) Brand
CANI continued to promote its brand through the website, social media, and e-zine, expanding its reach to promote paddlesport within the community. For entry-level awards like Paddle Safer and Paddle Start, participants receive their certificates via email along with links to CANI and other national associations.
Throughout the year, CANI worked on rebranding from CANI to Paddle Northern Ireland in collaboration with British Canoeing, Canoe Wales, and the Scottish Canoe Association to ensure a clear and unified brand across all national associations. Our new brand was launched in April following an EGM for the name change, coinciding with the introduction of a new website and social media channels.

vii) Places
Securing access points and permanent facilities for all aspects of the sport is a key priority for CANI. This year, our efforts have primarily focused on collaborating with local authorities to ensure the maintenance of canoe trail access and egress points, with plans established for their ongoing upkeep.

viii) Funding:
CANI was successful in securing funding from Sport NI's Sport Systems Investment for the period 2023-2028. This investment supports 2 staff positions within the organisation and provides funding for athletes participating in Olympic disciplines.

ix) Recognition of Stand Up Paddleboarding:
Throughout 2023/24, CANI has maintained close collaboration with Paddle Scotland, Canoe Wales, Paddle UK, and Sports Councils. We are also actively working with Sport NI to achieve recognition as the National Governing Body for Stand Up Paddleboarding in Northern Ireland.

2) MEMBERS

1,059 people have gained qualifications or awards from 1st April 2023 to 31st March 2024.

CANI has recruited new Tutors to deliver its qualifications and awards, supporting them through eLearning, online webinars, orientations, moderations, and final recommendations. Additionally, CANI continues to support the club volunteer workforce, building capacity and resilience for the future.

3) SAFETY

Safety remains a core focus for CANI. Ongoing safety messaging covered key areas including offshore wind risks for SUPs, Weil's disease, and winter paddling advice. A significant campaign, 'Get wet stay safe', was launched in partnership with Tollymore National Outdoor Centre, Sport NI, and Swim Ulster to improve safety awareness for Stand-Up Paddle Boarders and Sit-on-Top Kayakers. This campaign, alongside additional safety initiatives and new courses, underlines CANI's dedication to creating a secure paddling environment.

CANI's Delivery Centre played a pivotal role in enhancing safety provision through the delivery of a range of BCAB safety courses. Over the reporting period, the Centre successfully launched and administered courses including Inland Open Water Safety Rescue, Sea Kayak Safety Rescue, Surf Kayak Safety and Rescue, Introduction to White Water Safety, Safer Recruitment E-learning, White Water Safety, Safeguarding Refresher, Advanced White Water Safety, SUP White Water Leader, and Swimmer Safety and Rescue. To support this expanded course offering, a recruitment and orientation process was implemented to onboard new tutors, ensuring the ongoing delivery of high-quality safety training across the network.

4) COMMUNITY

i) British Canoeing and National Associations
CANI is a small organisation that relies on strong partnerships in Northern Ireland, the Republic of Ireland, and the UK. CANI has worked closely with Sport NI, our main funder, through the Sports System Investment for Govern Bodies. Additionally, CANI collaborates with British Canoeing, the Scottish Canoe Association, and Canoe Wales through the federal agreement.
CANI officers and volunteers continue to support the development of paddlesport throughout the UK by participating in the following British Canoeing and other national association groups/committees:

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

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

ii) The Outdoor Partnership
CANI maintains a strong partnership with The Outdoor Partnership, which has established a presence in both the east and west of Northern Ireland during 2023/24. CANI actively supports The Outdoor Partnership's initiative.

iii) Community Organisation Engagement:
CANI has continued to advance the British Canoeing Delivery Partner Scheme, initiating discussions with Scouts NI and Sea Cadets NI to integrate the program within their organisations. Collaborative efforts with the Coastguard have been maintained to enhance safety and awareness for the paddling community. CANI has proactively disseminated safety information, particularly focused on Stand Up Paddleboarding, through its website and social media channels.

5) RECREATION

a) Participation

i) Recreational Paddles:
Throughout 2023/24, we successfully hosted 6 recreational paddles, attracting 151 participants with an equal gender split. We extend our thanks to Ulster Canoe Club for leading these events and to the local clubs for their support.

ii) Get Wet Stay Safe – Safety Campaign
CANI has been linked with the Get Wet Stay Safe Safety Campaign for Stand Up Paddleboard and Sit on Top Kayak safety awareness. In 23/24 there was 148 Stand Up Paddleboarders and 48 Sit on Top Kayakers attended these programmes.

iIi) Activity Centres and Providers:
Paddlesport participation has surged, with thousands of new participants engaging in activities offered by Activity Centres and Providers across Northern Ireland. Stand Up Paddleboarding and Sit on Top Kayaking have seen particularly significant growth. CANI has been actively encouraging these providers to join the Delivery Partner Scheme, which continues to expand successfully.

b) Clubs

i) Club Numbers:
The clubs have been busy throughout 23/24 and we are back up to 20 clubs with 868 members.

ii) Club Support:
The Head of Operations has given additional guidance and support to club members through a variety of resources such as, eLearning's, online meetings and ongoing support from officers within CANI.

iii) Standards for Deployment
CANI has worked in partnership with British Canoeing, The Scottish Canoe Association and Canoe Wales in the

development of the Standards for Deployment for Clubs, Discipline Committees and Delivery Partners. This was launched 7th May 2024.

6) LEARNING & DEVELOPMENT

i) CANI Delivery Centre:
CANI serves as the Delivery Centre for British Canoeing Awarding Body (BCAB), managing all qualifications and awards within Northern Ireland. During 2023/24, CANI completed two audits with BCAB, resulting in the maintenance of compliance and a transition to a Low-Risk Delivery Centre. The Paddlesport Instructor, SUP Instructor, and Coach Award also hold a standard risk rating.
CANI ensured standardisation across all courses through various methods, including field visits, remote standardisation, and desktop reviews. Tutors, Assessors, and Providers were kept up to date with developments and changes via the CANI website, emails, phone, webinars, orientations, and moderations. Additionally, CANI continued to support and develop Ashley Hunter in his role as CANI Standardisation Officer to further enhance the CANI Delivery Centre.
In October 2023, CANI launched recruitment for new tutors in Coaching, Leadership, and Safety. We successfully recruited and orientated:

- 10 Aspirant Tutors for Paddlesport Instructor (PSI)
- 5 Aspirant Tutors for SUP Instructor (SUPI)
- 3 Aspirant Tutors for Paddlesport Leaders (PSL)
- 6 Aspirant Tutors for Paddlesport Touring Leader (PSTL)
- 7 Aspirant Tutors for Paddlesport Safety and Rescue (PSR)
- 3 Aspirant Tutors for Intro to White Water Safety (IWWS)
- 6 Aspirant Tutors for Inland Open Water Safety and Rescue (IOWSR)
- 6 Aspirant Tutors for Sea Kayak Safety and Rescue (SKSR)

CANI continued to support these aspirants on their journey in achieving their full Tutor status.

ii) Qualifications and Awards:
Throughout 2023/24, the number of qualifications and awards issued has remained consistent with last year's figures. This stability suggests that the significant increase in completions over the past two years has established a new baseline.

7) PATHWAY TO PERFORMANCE

Our performance athletes in Paracanoe, Slalom & Sprint continued to perform well at European and World events. Paracanoe athlete Jonny Young had a remarkable season, silver medallist at the 2023 World Championships, Gold medallist at the 1st World Cup and Silver medallist at the 2nd World Cup. Sprint athlete Afton Fitzhenry was injured during the 2023 season but has recovered well and been confirmed on the GB International Team for 2024. Slalom athletes Jake Cochrane and Ali McCreery have continued to improve their world rankings with Jake narrowly missing the Team Ireland Olympic place in the C1 event. Ali has been performing well in the newer Kayak X event and was focussing on qualification for Paris 2024. In Canoe Polo two local teams Annalong Canoe & Kayak Club and Ulster Canoe Polo travelled to Spain to compete in the 2023 European Canoe Polo Club Championships and six athletes from Northern Ireland competed for GB teams at the Canoe Polo European Championships in Germany.

8) SUCCESS

Throughout 2023/24, CANI achieved significant success across multiple areas. We maintained a strong rating in the Sport NI Financial Systems and Controls Assessment, revamped our digital platforms to reflect our new Paddle Northern Ireland branding, and successfully secured new funding. Our efforts in safety, member engagement, and community collaboration, along with the continued growth in recreational paddlesport and club membership, underscore a highly successful year for the organisation.

Financial Review
The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends
At the end of the financial year the charity has assets of £127,634 (2023 - £112,783) and liabilities of £25,565 (2023 - £35,995). The net assets of the charity have increased by £25,281.

The Canoe Association of Northern Ireland
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2024

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

Sandra-Lee Campbell
Jonathan Caren
Stephen Craig
Philip Brunt (Resigned 29 November 2023)
Bobbie Milligan (Resigned 7 February 2024)
Alan Branagh (Appointed 29 November 2023)
Iain McCarthy (Appointed 29 November 2023)
Gareth Mahood

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

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

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

Approved by the Board of Trustees on 2nd December 2024 **and signed on its behalf by:**

S Campbell

Sandra-Lee Campbell
Trustee

The Canoe Association of Northern Ireland
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 March 2024

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

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

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

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

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

Approved by the Board of Trustees on 2nd December 2024 **and signed on its behalf by:**

S Campbell

Sandra-Lee Campbell
Trustee

The Canoe Association of Northern Ireland

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

We have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

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

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

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

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement
We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Allen Fleming

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

Date: 2/12/24

The Canoe Association of Northern Ireland

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	**51,023**	**122,169**	**173,192**	50,867	94,495	145,362
Charitable activities							
Governance	3.2	**-**	**2,142**	**2,142**	-	2,856	2,856
Total income		**51,023**	**124,311**	**175,334**	50,867	97,351	148,218
Expenditure							
Raising funds	4.1	**13,548**	**32,071**	**45,619**	10,827	26,199	37,026
Charitable activities	4.2	**12,194**	**92,240**	**104,434**	29,009	67,072	96,081
Total Expenditure		**25,742**	**124,311**	**150,053**	39,836	93,271	133,107
Net income/(expenditure)		**25,281**	**-**	**25,281**	11,031	4,080	15,111
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds for the financial year		**25,281**	**-**	**25,281**	11,031	4,080	15,111
Reconciliation of funds:							
Total funds beginning of the year	14	**63,822**	**12,966**	**76,788**	52,791	8,886	61,677
Total funds at the end of the year		**89,103**	**12,966**	**102,069**	63,822	12,966	76,788

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

The Canoe Association of Northern Ireland

Company Number: NI1637999

BALANCE SHEET

as at 31 March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	9	**14,189**	18,665
Current Assets			
Debtors	10	**14,331**	16,382
Cash at bank and in hand		**99,114**	77,736
		113,445	94,118
Creditors: Amounts falling due within one year	11	**(19,134)**	(27,422)
Net Current Assets		**94,311**	66,696
Total Assets less Current Liabilities		**108,500**	85,361
Grants receivable	12	**(6,431)**	(8,573)
Total Net Assets		**102,069**	76,788
Funds			
Restricted funds		**12,966**	12,966
General fund (unrestricted)		**89,103**	63,822
Total funds	14	**102,069**	76,788

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

For the financial year ended 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

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

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

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

Approved by the Board of Trustees and authorised for issue on 2nd December 2024 **and signed on its behalf by**

S Campbell

Sandra-Lee Campbell
Trustee

1. GENERAL INFORMATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Statement of compliance
The financial statements of the charity for the financial year ended 31 March 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

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

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations and legacies	**51,023**	**122,169**	**173,192**	145,362

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Grants from governments and other co-funders:				
Income from charitable activities	-	**2,142**	**2,142**	2,856

The Canoe Association of Northern Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

4. EXPENDITURE
4.1 RAISING FUNDS

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Raising funds	**37,427**	**-**	**8,192**	**45,619**	37,026

4.2 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Governance Costs (Note 4.3)	**-**	**-**	**104,434**	**104,434**	96,081

4.3 GOVERNANCE COSTS

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Charitable activities - governance costs	**-**	**-**	**104,434**	**104,434**	96,081

4.4 SUPPORT COSTS

	Cost of Raising Funds £	Governance Costs £	2024 £	2023 £
Support	**8,192**	**104,434**	**112,626**	94,437

5. ANALYSIS OF SUPPORT COSTS

	2024 £	2023 £
Support	**112,626**	94,437

6. NET INCOME

	2024 £	2023 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**4,476**	5,664
Amortisation of grants receivable	**(2,142)**	(2,856)

7. INVESTMENT AND OTHER INCOME

	2024 £	2023 £
Amortisation of capital grants received	**2,142**	2,856

8. EMPLOYEES AND REMUNERATION

The staff costs comprise:

	2024 £	2023 £
Wages and salaries	**85,537**	74,456

The Canoe Association of Northern Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

9. TANGIBLE FIXED ASSETS

	Mobile Office	Canoes and Trailers	Tools and Equipment	Office Equipment	Total
	£	£	£	£	£
Cost					
At 31 March 2024	9,143	56,736	743	8,764	75,386
Depreciation					
At 1 April 2023	4,724	44,321	620	7,056	56,721
Charge for the financial year	914	3,104	30	428	4,476
At 31 March 2024	5,638	47,425	650	7,484	61,197
Net book value					
At 31 March 2024	**3,505**	**9,311**	**93**	**1,280**	**14,189**
At 31 March 2023	4,419	12,415	123	1,708	18,665

10. DEBTORS

	2024	2023
	£	£
Trade debtors	**975**	828
Prepayments and accrued income	**13,356**	15,554
	14,331	16,382

11. CREDITORS

Amounts falling due within one year	2024	2023
	£	£
Trade creditors	**1,182**	4,944
Taxation and social security costs	**1,829**	2,190
Accruals and deferred income:		
Pension accrual	**449**	371
Other accruals	**15,674**	19,917
	19,134	27,422

12. GRANTS RECEIVABLE

	2024	2023
	£	£
Capital grants received and receivable		
At 1 April 2023	**34,366**	34,366
Amortisation		
At 1 April 2023	**(25,793)**	(22,937)
Amortised in financial year	**(2,142)**	(2,856)
At 31 March 2024	**(27,935)**	(25,793)
Net book value		
At 31 March 2024	**6,431**	8,573
At 1 April 2023	**8,573**	11,429

The Canoe Association of Northern Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

13. RESERVES

	Funds	Sport NI	Governance fund	Total
	£	£	£	£
At the beginning of the year	63,822	1,224	11,742	76,788
Surplus for the financial year	25,281	-	-	25,281
At the end of the year	**89,103**	**1,224**	**11,742**	**102,069**

14. FUNDS
14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 April 2022	52,791	8,886	61,677
Movement during the financial year	11,031	4,080	15,111
At 31 March 2023	63,822	12,966	76,788
Movement during the financial year	25,281	-	25,281
At 31 March 2024	**89,103**	**12,966**	**102,069**

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2023	Income	Expenditure	Transfers between funds	Balance 31 March 2024
	£	£	£	£	£
Restricted funds					
Restricted	12,966	124,311	124,311	-	12,966
Unrestricted funds					
Unrestricted General	63,822	51,023	25,742	-	89,103
Total funds	**76,788**	**175,334**	**150,053**	**-**	**102,069**

14.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Long-term deferred income	Total
	£	£	£	£	£
Restricted funds	6,431	24,806	**(11,840)**	**(6,431)**	12,966
Unrestricted general funds	7,758	88,639	**(7,294)**	**-**	89,103
	14,189	**113,445**	**(19,134)**	**(6,431)**	**102,069**

15. POST-BALANCE SHEET EVENTS

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

The Canoe Association of Northern Ireland

Northern Ireland - Charity number 103944

Annual report

The Canoe Association of Northern Ireland

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2024

Company Number: NI1637999
Charity Number: 103944

The Canoe Association of Northern Ireland
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The Canoe Association of Northern Ireland
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Sandra-Lee Campbell Jonathan Caren Stephen Craig Philip Brunt (Resigned 29 November 2023) Bobbie Milligan (Resigned 7 February 2024) Alan Branagh (Appointed 29 November 2023) Iain McCarthy (Appointed 29 November 2023) Gareth Mahood
Charity Number in Northern Ireland	103944
Company Registration Number	NI1637999
Principal Address	Belfast Boat Club 12 Lockview Road Belfast BT9 5FJ Northern Ireland
Independent Examiner	Allen Fleming Old Bank House 161-163 Upper Lisburn Road Belfast BT10 0LJ

The Canoe Association of Northern Ireland
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2024.

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

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

In this report the trustees of The Canoe Association of Northern Ireland present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

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

Mission, Objectives and Strategy

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

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

Structure, governance and management
The Canoe Association of Northern Ireland (CANI) is governed by a voluntary Board of Directors and Trustees who set the strategic objectives for the Association and receive regular reports on the Associations progress and performance against the achievement of those objectives.

During 23/24 Iain McCarthy and Alan Branagh joined as Directors and Trustees; we welcome them to the Board.
Two directors stood down Philip Brunt and Bobbie Milligan, we thank them for their time and service to CANI.
CANI relies greatly upon a volunteer workforce to support the small number of permanent staff.

During 23/24 CANI continued to support the new management structure to ensure the successful delivery of our strategic aims and objectives. CANI will continue to work towards the full implementation of the revised structure to ensure the successful delivery of our strategic objectives.

Also, during 23/24 CANI developed and launched its Strategic Plan for 2023 – 2028, which is based on the following key ambitions, Organisation, Members, Safety, Community, Recreation, Learning & Development, Pathway to Performance and Success. Throughout the year, CANI worked on rebranding from CANI to Paddle Northern Ireland in collaboration with British Canoeing, Canoe Wales, and the Scottish Canoe Association to ensure a clear and unified brand across all national associations. CANI look forward to operating as Paddle Northern Ireland in the future to implement the Strategy for Paddle sport in Northern Ireland.

The Board would like to thank everyone, both staff and volunteers, who enable events, training, committees, coaching sessions, and recreational events to take place.

Review of Activities, Achievements and Performance

1) ORGANISATION

i) FSCA:
CANI continues to hold its robust rating in the Sport NI Financial Systems and Controls Assessment (FSCA)

ii) JustGo Membership:
Throughout 2023/24, CANI continued to enhance its JustGo Membership system to ensure a high level of digital proficiency. Additionally, CANI has been implementing changes to incorporate the new branding within the JustGo system through a phased approach, which will continue into 2024. During this period, CANI worked with JustGo to

develop a digital wallet. This project was paused to align with our new branding and trading name, Paddle Northern Ireland, and is set to launch this year.

iII) Membership Ezine:
The Membership Ezine received a fresh new look with our new Paddle Northern Ireland branding. It continues to be circulated to members, providing the latest safety advice, hot topics, and paddling information.

iv) Access NI:
Access NI applications were processed by CANI during the year. CANI retains it registered body status and continue this important service for CANI Clubs, coaches, leaders and volunteers.

v) Website:
During 2023/24, CANI developed a new website to reflect the new brand, Paddle Northern Ireland. We hired a professional photographer and videographer to enable us to capture footage of our members in various locations paddling around Northern Ireland. This has been incorporated into the new website. The website was fully designed by 31st March 2024. However, we delayed the launch until after our EGM, where we resolved to change our name from the Canoe Association of Northern Ireland to Paddle Northern Ireland. The new website was officially launched on the 15th April 2024.

vi) Brand
CANI continued to promote its brand through the website, social media, and e-zine, expanding its reach to promote paddlesport within the community. For entry-level awards like Paddle Safer and Paddle Start, participants receive their certificates via email along with links to CANI and other national associations.
Throughout the year, CANI worked on rebranding from CANI to Paddle Northern Ireland in collaboration with British Canoeing, Canoe Wales, and the Scottish Canoe Association to ensure a clear and unified brand across all national associations. Our new brand was launched in April following an EGM for the name change, coinciding with the introduction of a new website and social media channels.

vii) Places
Securing access points and permanent facilities for all aspects of the sport is a key priority for CANI. This year, our efforts have primarily focused on collaborating with local authorities to ensure the maintenance of canoe trail access and egress points, with plans established for their ongoing upkeep.

viii) Funding:
CANI was successful in securing funding from Sport NI's Sport Systems Investment for the period 2023-2028. This investment supports 2 staff positions within the organisation and provides funding for athletes participating in Olympic disciplines.

ix) Recognition of Stand Up Paddleboarding:
Throughout 2023/24, CANI has maintained close collaboration with Paddle Scotland, Canoe Wales, Paddle UK, and Sports Councils. We are also actively working with Sport NI to achieve recognition as the National Governing Body for Stand Up Paddleboarding in Northern Ireland.

2) MEMBERS

1,059 people have gained qualifications or awards from 1st April 2023 to 31st March 2024.

CANI has recruited new Tutors to deliver its qualifications and awards, supporting them through eLearning, online webinars, orientations, moderations, and final recommendations. Additionally, CANI continues to support the club volunteer workforce, building capacity and resilience for the future.

3) SAFETY

Safety remains a core focus for CANI. Ongoing safety messaging covered key areas including offshore wind risks for SUPs, Weil's disease, and winter paddling advice. A significant campaign, 'Get wet stay safe', was launched in partnership with Tollymore National Outdoor Centre, Sport NI, and Swim Ulster to improve safety awareness for Stand-Up Paddle Boarders and Sit-on-Top Kayakers. This campaign, alongside additional safety initiatives and new courses, underlines CANI's dedication to creating a secure paddling environment.

CANI's Delivery Centre played a pivotal role in enhancing safety provision through the delivery of a range of BCAB safety courses. Over the reporting period, the Centre successfully launched and administered courses including Inland Open Water Safety Rescue, Sea Kayak Safety Rescue, Surf Kayak Safety and Rescue, Introduction to White Water Safety, Safer Recruitment E-learning, White Water Safety, Safeguarding Refresher, Advanced White Water Safety, SUP White Water Leader, and Swimmer Safety and Rescue. To support this expanded course offering, a recruitment and orientation process was implemented to onboard new tutors, ensuring the ongoing delivery of high-quality safety training across the network.

4) COMMUNITY

i) British Canoeing and National Associations
CANI is a small organisation that relies on strong partnerships in Northern Ireland, the Republic of Ireland, and the UK. CANI has worked closely with Sport NI, our main funder, through the Sports System Investment for Govern Bodies. Additionally, CANI collaborates with British Canoeing, the Scottish Canoe Association, and Canoe Wales through the federal agreement.
CANI officers and volunteers continue to support the development of paddlesport throughout the UK by participating in the following British Canoeing and other national association groups/committees:

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

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

ii) The Outdoor Partnership
CANI maintains a strong partnership with The Outdoor Partnership, which has established a presence in both the east and west of Northern Ireland during 2023/24. CANI actively supports The Outdoor Partnership's initiative.

iii) Community Organisation Engagement:
CANI has continued to advance the British Canoeing Delivery Partner Scheme, initiating discussions with Scouts NI and Sea Cadets NI to integrate the program within their organisations. Collaborative efforts with the Coastguard have been maintained to enhance safety and awareness for the paddling community. CANI has proactively disseminated safety information, particularly focused on Stand Up Paddleboarding, through its website and social media channels.

5) RECREATION

a) Participation

i) Recreational Paddles:
Throughout 2023/24, we successfully hosted 6 recreational paddles, attracting 151 participants with an equal gender split. We extend our thanks to Ulster Canoe Club for leading these events and to the local clubs for their support.

ii) Get Wet Stay Safe – Safety Campaign
CANI has been linked with the Get Wet Stay Safe Safety Campaign for Stand Up Paddleboard and Sit on Top Kayak safety awareness. In 23/24 there was 148 Stand Up Paddleboarders and 48 Sit on Top Kayakers attended these programmes.

iIi) Activity Centres and Providers:
Paddlesport participation has surged, with thousands of new participants engaging in activities offered by Activity Centres and Providers across Northern Ireland. Stand Up Paddleboarding and Sit on Top Kayaking have seen particularly significant growth. CANI has been actively encouraging these providers to join the Delivery Partner Scheme, which continues to expand successfully.

b) Clubs

i) Club Numbers:
The clubs have been busy throughout 23/24 and we are back up to 20 clubs with 868 members.

ii) Club Support:
The Head of Operations has given additional guidance and support to club members through a variety of resources such as, eLearning's, online meetings and ongoing support from officers within CANI.

iii) Standards for Deployment
CANI has worked in partnership with British Canoeing, The Scottish Canoe Association and Canoe Wales in the

development of the Standards for Deployment for Clubs, Discipline Committees and Delivery Partners. This was launched 7th May 2024.

6) LEARNING & DEVELOPMENT

i) CANI Delivery Centre:
CANI serves as the Delivery Centre for British Canoeing Awarding Body (BCAB), managing all qualifications and awards within Northern Ireland. During 2023/24, CANI completed two audits with BCAB, resulting in the maintenance of compliance and a transition to a Low-Risk Delivery Centre. The Paddlesport Instructor, SUP Instructor, and Coach Award also hold a standard risk rating.
CANI ensured standardisation across all courses through various methods, including field visits, remote standardisation, and desktop reviews. Tutors, Assessors, and Providers were kept up to date with developments and changes via the CANI website, emails, phone, webinars, orientations, and moderations. Additionally, CANI continued to support and develop Ashley Hunter in his role as CANI Standardisation Officer to further enhance the CANI Delivery Centre.
In October 2023, CANI launched recruitment for new tutors in Coaching, Leadership, and Safety. We successfully recruited and orientated:

- 10 Aspirant Tutors for Paddlesport Instructor (PSI)
- 5 Aspirant Tutors for SUP Instructor (SUPI)
- 3 Aspirant Tutors for Paddlesport Leaders (PSL)
- 6 Aspirant Tutors for Paddlesport Touring Leader (PSTL)
- 7 Aspirant Tutors for Paddlesport Safety and Rescue (PSR)
- 3 Aspirant Tutors for Intro to White Water Safety (IWWS)
- 6 Aspirant Tutors for Inland Open Water Safety and Rescue (IOWSR)
- 6 Aspirant Tutors for Sea Kayak Safety and Rescue (SKSR)

CANI continued to support these aspirants on their journey in achieving their full Tutor status.

ii) Qualifications and Awards:
Throughout 2023/24, the number of qualifications and awards issued has remained consistent with last year's figures. This stability suggests that the significant increase in completions over the past two years has established a new baseline.

7) PATHWAY TO PERFORMANCE

Our performance athletes in Paracanoe, Slalom & Sprint continued to perform well at European and World events. Paracanoe athlete Jonny Young had a remarkable season, silver medallist at the 2023 World Championships, Gold medallist at the 1st World Cup and Silver medallist at the 2nd World Cup. Sprint athlete Afton Fitzhenry was injured during the 2023 season but has recovered well and been confirmed on the GB International Team for 2024. Slalom athletes Jake Cochrane and Ali McCreery have continued to improve their world rankings with Jake narrowly missing the Team Ireland Olympic place in the C1 event. Ali has been performing well in the newer Kayak X event and was focussing on qualification for Paris 2024. In Canoe Polo two local teams Annalong Canoe & Kayak Club and Ulster Canoe Polo travelled to Spain to compete in the 2023 European Canoe Polo Club Championships and six athletes from Northern Ireland competed for GB teams at the Canoe Polo European Championships in Germany.

8) SUCCESS

Throughout 2023/24, CANI achieved significant success across multiple areas. We maintained a strong rating in the Sport NI Financial Systems and Controls Assessment, revamped our digital platforms to reflect our new Paddle Northern Ireland branding, and successfully secured new funding. Our efforts in safety, member engagement, and community collaboration, along with the continued growth in recreational paddlesport and club membership, underscore a highly successful year for the organisation.

Financial Review
The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends
At the end of the financial year the charity has assets of £127,634 (2023 - £112,783) and liabilities of £25,565 (2023 - £35,995). The net assets of the charity have increased by £25,281.

The Canoe Association of Northern Ireland
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2024

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

Sandra-Lee Campbell
Jonathan Caren
Stephen Craig
Philip Brunt (Resigned 29 November 2023)
Bobbie Milligan (Resigned 7 February 2024)
Alan Branagh (Appointed 29 November 2023)
Iain McCarthy (Appointed 29 November 2023)
Gareth Mahood

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

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

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

Approved by the Board of Trustees on 2nd December 2024 **and signed on its behalf by:**

S Campbell

Sandra-Lee Campbell
Trustee

The Canoe Association of Northern Ireland
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 March 2024

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

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

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

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

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

Approved by the Board of Trustees on 2nd December 2024 **and signed on its behalf by:**

S Campbell

Sandra-Lee Campbell
Trustee

The Canoe Association of Northern Ireland

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

We have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

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

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

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

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement
We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Allen Fleming

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

Date: 2/12/24

The Canoe Association of Northern Ireland

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	**51,023**	**122,169**	**173,192**	50,867	94,495	145,362
Charitable activities							
Governance	3.2	**-**	**2,142**	**2,142**	-	2,856	2,856
Total income		**51,023**	**124,311**	**175,334**	50,867	97,351	148,218
Expenditure							
Raising funds	4.1	**13,548**	**32,071**	**45,619**	10,827	26,199	37,026
Charitable activities	4.2	**12,194**	**92,240**	**104,434**	29,009	67,072	96,081
Total Expenditure		**25,742**	**124,311**	**150,053**	39,836	93,271	133,107
Net income/(expenditure)		**25,281**	**-**	**25,281**	11,031	4,080	15,111
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds for the financial year		**25,281**	**-**	**25,281**	11,031	4,080	15,111
Reconciliation of funds:							
Total funds beginning of the year	14	**63,822**	**12,966**	**76,788**	52,791	8,886	61,677
Total funds at the end of the year		**89,103**	**12,966**	**102,069**	63,822	12,966	76,788

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

The Canoe Association of Northern Ireland

Company Number: NI1637999

BALANCE SHEET

as at 31 March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	9	**14,189**	18,665
Current Assets			
Debtors	10	**14,331**	16,382
Cash at bank and in hand		**99,114**	77,736
		113,445	94,118
Creditors: Amounts falling due within one year	11	**(19,134)**	(27,422)
Net Current Assets		**94,311**	66,696
Total Assets less Current Liabilities		**108,500**	85,361
Grants receivable	12	**(6,431)**	(8,573)
Total Net Assets		**102,069**	76,788
Funds			
Restricted funds		**12,966**	12,966
General fund (unrestricted)		**89,103**	63,822
Total funds	14	**102,069**	76,788

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

For the financial year ended 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

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

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

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

Approved by the Board of Trustees and authorised for issue on 2nd December 2024 **and signed on its behalf by**

S Campbell

Sandra-Lee Campbell
Trustee

1. GENERAL INFORMATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Statement of compliance
The financial statements of the charity for the financial year ended 31 March 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

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

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations and legacies	**51,023**	**122,169**	**173,192**	145,362

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Grants from governments and other co-funders:				
Income from charitable activities	-	**2,142**	**2,142**	2,856

The Canoe Association of Northern Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

4. EXPENDITURE
4.1 RAISING FUNDS

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Raising funds	**37,427**	**-**	**8,192**	**45,619**	37,026

4.2 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Governance Costs (Note 4.3)	**-**	**-**	**104,434**	**104,434**	96,081

4.3 GOVERNANCE COSTS

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Charitable activities - governance costs	**-**	**-**	**104,434**	**104,434**	96,081

4.4 SUPPORT COSTS

	Cost of Raising Funds £	Governance Costs £	2024 £	2023 £
Support	**8,192**	**104,434**	**112,626**	94,437

5. ANALYSIS OF SUPPORT COSTS

	2024 £	2023 £
Support	**112,626**	94,437

6. NET INCOME

	2024 £	2023 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**4,476**	5,664
Amortisation of grants receivable	**(2,142)**	(2,856)

7. INVESTMENT AND OTHER INCOME

	2024 £	2023 £
Amortisation of capital grants received	**2,142**	2,856

8. EMPLOYEES AND REMUNERATION

The staff costs comprise:

	2024 £	2023 £
Wages and salaries	**85,537**	74,456

The Canoe Association of Northern Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

9. TANGIBLE FIXED ASSETS

	Mobile Office	Canoes and Trailers	Tools and Equipment	Office Equipment	Total
	£	£	£	£	£
Cost					
At 31 March 2024	9,143	56,736	743	8,764	75,386
Depreciation					
At 1 April 2023	4,724	44,321	620	7,056	56,721
Charge for the financial year	914	3,104	30	428	4,476
At 31 March 2024	5,638	47,425	650	7,484	61,197
Net book value					
At 31 March 2024	**3,505**	**9,311**	**93**	**1,280**	**14,189**
At 31 March 2023	4,419	12,415	123	1,708	18,665

10. DEBTORS

	2024	2023
	£	£
Trade debtors	**975**	828
Prepayments and accrued income	**13,356**	15,554
	14,331	16,382

11. CREDITORS

Amounts falling due within one year	2024	2023
	£	£
Trade creditors	**1,182**	4,944
Taxation and social security costs	**1,829**	2,190
Accruals and deferred income:		
Pension accrual	**449**	371
Other accruals	**15,674**	19,917
	19,134	27,422

12. GRANTS RECEIVABLE

	2024	2023
	£	£
Capital grants received and receivable		
At 1 April 2023	**34,366**	34,366
Amortisation		
At 1 April 2023	**(25,793)**	(22,937)
Amortised in financial year	**(2,142)**	(2,856)
At 31 March 2024	**(27,935)**	(25,793)
Net book value		
At 31 March 2024	**6,431**	8,573
At 1 April 2023	**8,573**	11,429

The Canoe Association of Northern Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

13. RESERVES

	Funds	Sport NI	Governance fund	Total
	£	£	£	£
At the beginning of the year	63,822	1,224	11,742	76,788
Surplus for the financial year	25,281	-	-	25,281
At the end of the year	**89,103**	**1,224**	**11,742**	**102,069**

14. FUNDS
14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 April 2022	52,791	8,886	61,677
Movement during the financial year	11,031	4,080	15,111
At 31 March 2023	63,822	12,966	76,788
Movement during the financial year	25,281	-	25,281
At 31 March 2024	**89,103**	**12,966**	**102,069**

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2023	Income	Expenditure	Transfers between funds	Balance 31 March 2024
	£	£	£	£	£
Restricted funds					
Restricted	12,966	124,311	124,311	-	12,966
Unrestricted funds					
Unrestricted General	63,822	51,023	25,742	-	89,103
Total funds	**76,788**	**175,334**	**150,053**	**-**	**102,069**

14.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Long-term deferred income	Total
	£	£	£	£	£
Restricted funds	6,431	24,806	**(11,840)**	**(6,431)**	12,966
Unrestricted general funds	7,758	88,639	**(7,294)**	**-**	89,103
	14,189	**113,445**	**(19,134)**	**(6,431)**	**102,069**

15. POST-BALANCE SHEET EVENTS

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

The Canoe Association of Northern Ireland

Northern Ireland - Charity number 103944

Annual return

The Canoe Association of Northern Ireland

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2024

Company Number: NI1637999
Charity Number: 103944

The Canoe Association of Northern Ireland
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The Canoe Association of Northern Ireland
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Sandra-Lee Campbell Jonathan Caren Stephen Craig Philip Brunt (Resigned 29 November 2023) Bobbie Milligan (Resigned 7 February 2024) Alan Branagh (Appointed 29 November 2023) Iain McCarthy (Appointed 29 November 2023) Gareth Mahood
Charity Number in Northern Ireland	103944
Company Registration Number	NI1637999
Principal Address	Belfast Boat Club 12 Lockview Road Belfast BT9 5FJ Northern Ireland
Independent Examiner	Allen Fleming Old Bank House 161-163 Upper Lisburn Road Belfast BT10 0LJ

The Canoe Association of Northern Ireland
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2024.

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

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

In this report the trustees of The Canoe Association of Northern Ireland present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

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

Mission, Objectives and Strategy

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

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

Structure, governance and management
The Canoe Association of Northern Ireland (CANI) is governed by a voluntary Board of Directors and Trustees who set the strategic objectives for the Association and receive regular reports on the Associations progress and performance against the achievement of those objectives.

During 23/24 Iain McCarthy and Alan Branagh joined as Directors and Trustees; we welcome them to the Board.
Two directors stood down Philip Brunt and Bobbie Milligan, we thank them for their time and service to CANI.
CANI relies greatly upon a volunteer workforce to support the small number of permanent staff.

During 23/24 CANI continued to support the new management structure to ensure the successful delivery of our strategic aims and objectives. CANI will continue to work towards the full implementation of the revised structure to ensure the successful delivery of our strategic objectives.

Also, during 23/24 CANI developed and launched its Strategic Plan for 2023 – 2028, which is based on the following key ambitions, Organisation, Members, Safety, Community, Recreation, Learning & Development, Pathway to Performance and Success. Throughout the year, CANI worked on rebranding from CANI to Paddle Northern Ireland in collaboration with British Canoeing, Canoe Wales, and the Scottish Canoe Association to ensure a clear and unified brand across all national associations. CANI look forward to operating as Paddle Northern Ireland in the future to implement the Strategy for Paddle sport in Northern Ireland.

The Board would like to thank everyone, both staff and volunteers, who enable events, training, committees, coaching sessions, and recreational events to take place.

Review of Activities, Achievements and Performance

1) ORGANISATION

i) FSCA:
CANI continues to hold its robust rating in the Sport NI Financial Systems and Controls Assessment (FSCA)

ii) JustGo Membership:
Throughout 2023/24, CANI continued to enhance its JustGo Membership system to ensure a high level of digital proficiency. Additionally, CANI has been implementing changes to incorporate the new branding within the JustGo system through a phased approach, which will continue into 2024. During this period, CANI worked with JustGo to

develop a digital wallet. This project was paused to align with our new branding and trading name, Paddle Northern Ireland, and is set to launch this year.

iII) Membership Ezine:
The Membership Ezine received a fresh new look with our new Paddle Northern Ireland branding. It continues to be circulated to members, providing the latest safety advice, hot topics, and paddling information.

iv) Access NI:
Access NI applications were processed by CANI during the year. CANI retains it registered body status and continue this important service for CANI Clubs, coaches, leaders and volunteers.

v) Website:
During 2023/24, CANI developed a new website to reflect the new brand, Paddle Northern Ireland. We hired a professional photographer and videographer to enable us to capture footage of our members in various locations paddling around Northern Ireland. This has been incorporated into the new website. The website was fully designed by 31st March 2024. However, we delayed the launch until after our EGM, where we resolved to change our name from the Canoe Association of Northern Ireland to Paddle Northern Ireland. The new website was officially launched on the 15th April 2024.

vi) Brand
CANI continued to promote its brand through the website, social media, and e-zine, expanding its reach to promote paddlesport within the community. For entry-level awards like Paddle Safer and Paddle Start, participants receive their certificates via email along with links to CANI and other national associations.
Throughout the year, CANI worked on rebranding from CANI to Paddle Northern Ireland in collaboration with British Canoeing, Canoe Wales, and the Scottish Canoe Association to ensure a clear and unified brand across all national associations. Our new brand was launched in April following an EGM for the name change, coinciding with the introduction of a new website and social media channels.

vii) Places
Securing access points and permanent facilities for all aspects of the sport is a key priority for CANI. This year, our efforts have primarily focused on collaborating with local authorities to ensure the maintenance of canoe trail access and egress points, with plans established for their ongoing upkeep.

viii) Funding:
CANI was successful in securing funding from Sport NI's Sport Systems Investment for the period 2023-2028. This investment supports 2 staff positions within the organisation and provides funding for athletes participating in Olympic disciplines.

ix) Recognition of Stand Up Paddleboarding:
Throughout 2023/24, CANI has maintained close collaboration with Paddle Scotland, Canoe Wales, Paddle UK, and Sports Councils. We are also actively working with Sport NI to achieve recognition as the National Governing Body for Stand Up Paddleboarding in Northern Ireland.

2) MEMBERS

1,059 people have gained qualifications or awards from 1st April 2023 to 31st March 2024.

CANI has recruited new Tutors to deliver its qualifications and awards, supporting them through eLearning, online webinars, orientations, moderations, and final recommendations. Additionally, CANI continues to support the club volunteer workforce, building capacity and resilience for the future.

3) SAFETY

Safety remains a core focus for CANI. Ongoing safety messaging covered key areas including offshore wind risks for SUPs, Weil's disease, and winter paddling advice. A significant campaign, 'Get wet stay safe', was launched in partnership with Tollymore National Outdoor Centre, Sport NI, and Swim Ulster to improve safety awareness for Stand-Up Paddle Boarders and Sit-on-Top Kayakers. This campaign, alongside additional safety initiatives and new courses, underlines CANI's dedication to creating a secure paddling environment.

CANI's Delivery Centre played a pivotal role in enhancing safety provision through the delivery of a range of BCAB safety courses. Over the reporting period, the Centre successfully launched and administered courses including Inland Open Water Safety Rescue, Sea Kayak Safety Rescue, Surf Kayak Safety and Rescue, Introduction to White Water Safety, Safer Recruitment E-learning, White Water Safety, Safeguarding Refresher, Advanced White Water Safety, SUP White Water Leader, and Swimmer Safety and Rescue. To support this expanded course offering, a recruitment and orientation process was implemented to onboard new tutors, ensuring the ongoing delivery of high-quality safety training across the network.

4) COMMUNITY

i) British Canoeing and National Associations
CANI is a small organisation that relies on strong partnerships in Northern Ireland, the Republic of Ireland, and the UK. CANI has worked closely with Sport NI, our main funder, through the Sports System Investment for Govern Bodies. Additionally, CANI collaborates with British Canoeing, the Scottish Canoe Association, and Canoe Wales through the federal agreement.
CANI officers and volunteers continue to support the development of paddlesport throughout the UK by participating in the following British Canoeing and other national association groups/committees:

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

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

ii) The Outdoor Partnership
CANI maintains a strong partnership with The Outdoor Partnership, which has established a presence in both the east and west of Northern Ireland during 2023/24. CANI actively supports The Outdoor Partnership's initiative.

iii) Community Organisation Engagement:
CANI has continued to advance the British Canoeing Delivery Partner Scheme, initiating discussions with Scouts NI and Sea Cadets NI to integrate the program within their organisations. Collaborative efforts with the Coastguard have been maintained to enhance safety and awareness for the paddling community. CANI has proactively disseminated safety information, particularly focused on Stand Up Paddleboarding, through its website and social media channels.

5) RECREATION

a) Participation

i) Recreational Paddles:
Throughout 2023/24, we successfully hosted 6 recreational paddles, attracting 151 participants with an equal gender split. We extend our thanks to Ulster Canoe Club for leading these events and to the local clubs for their support.

ii) Get Wet Stay Safe – Safety Campaign
CANI has been linked with the Get Wet Stay Safe Safety Campaign for Stand Up Paddleboard and Sit on Top Kayak safety awareness. In 23/24 there was 148 Stand Up Paddleboarders and 48 Sit on Top Kayakers attended these programmes.

iIi) Activity Centres and Providers:
Paddlesport participation has surged, with thousands of new participants engaging in activities offered by Activity Centres and Providers across Northern Ireland. Stand Up Paddleboarding and Sit on Top Kayaking have seen particularly significant growth. CANI has been actively encouraging these providers to join the Delivery Partner Scheme, which continues to expand successfully.

b) Clubs

i) Club Numbers:
The clubs have been busy throughout 23/24 and we are back up to 20 clubs with 868 members.

ii) Club Support:
The Head of Operations has given additional guidance and support to club members through a variety of resources such as, eLearning's, online meetings and ongoing support from officers within CANI.

iii) Standards for Deployment
CANI has worked in partnership with British Canoeing, The Scottish Canoe Association and Canoe Wales in the

development of the Standards for Deployment for Clubs, Discipline Committees and Delivery Partners. This was launched 7th May 2024.

6) LEARNING & DEVELOPMENT

i) CANI Delivery Centre:
CANI serves as the Delivery Centre for British Canoeing Awarding Body (BCAB), managing all qualifications and awards within Northern Ireland. During 2023/24, CANI completed two audits with BCAB, resulting in the maintenance of compliance and a transition to a Low-Risk Delivery Centre. The Paddlesport Instructor, SUP Instructor, and Coach Award also hold a standard risk rating.
CANI ensured standardisation across all courses through various methods, including field visits, remote standardisation, and desktop reviews. Tutors, Assessors, and Providers were kept up to date with developments and changes via the CANI website, emails, phone, webinars, orientations, and moderations. Additionally, CANI continued to support and develop Ashley Hunter in his role as CANI Standardisation Officer to further enhance the CANI Delivery Centre.
In October 2023, CANI launched recruitment for new tutors in Coaching, Leadership, and Safety. We successfully recruited and orientated:

- 10 Aspirant Tutors for Paddlesport Instructor (PSI)
- 5 Aspirant Tutors for SUP Instructor (SUPI)
- 3 Aspirant Tutors for Paddlesport Leaders (PSL)
- 6 Aspirant Tutors for Paddlesport Touring Leader (PSTL)
- 7 Aspirant Tutors for Paddlesport Safety and Rescue (PSR)
- 3 Aspirant Tutors for Intro to White Water Safety (IWWS)
- 6 Aspirant Tutors for Inland Open Water Safety and Rescue (IOWSR)
- 6 Aspirant Tutors for Sea Kayak Safety and Rescue (SKSR)

CANI continued to support these aspirants on their journey in achieving their full Tutor status.

ii) Qualifications and Awards:
Throughout 2023/24, the number of qualifications and awards issued has remained consistent with last year's figures. This stability suggests that the significant increase in completions over the past two years has established a new baseline.

7) PATHWAY TO PERFORMANCE

Our performance athletes in Paracanoe, Slalom & Sprint continued to perform well at European and World events. Paracanoe athlete Jonny Young had a remarkable season, silver medallist at the 2023 World Championships, Gold medallist at the 1st World Cup and Silver medallist at the 2nd World Cup. Sprint athlete Afton Fitzhenry was injured during the 2023 season but has recovered well and been confirmed on the GB International Team for 2024. Slalom athletes Jake Cochrane and Ali McCreery have continued to improve their world rankings with Jake narrowly missing the Team Ireland Olympic place in the C1 event. Ali has been performing well in the newer Kayak X event and was focussing on qualification for Paris 2024. In Canoe Polo two local teams Annalong Canoe & Kayak Club and Ulster Canoe Polo travelled to Spain to compete in the 2023 European Canoe Polo Club Championships and six athletes from Northern Ireland competed for GB teams at the Canoe Polo European Championships in Germany.

8) SUCCESS

Throughout 2023/24, CANI achieved significant success across multiple areas. We maintained a strong rating in the Sport NI Financial Systems and Controls Assessment, revamped our digital platforms to reflect our new Paddle Northern Ireland branding, and successfully secured new funding. Our efforts in safety, member engagement, and community collaboration, along with the continued growth in recreational paddlesport and club membership, underscore a highly successful year for the organisation.

Financial Review
The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends
At the end of the financial year the charity has assets of £127,634 (2023 - £112,783) and liabilities of £25,565 (2023 - £35,995). The net assets of the charity have increased by £25,281.

The Canoe Association of Northern Ireland
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2024

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

Sandra-Lee Campbell
Jonathan Caren
Stephen Craig
Philip Brunt (Resigned 29 November 2023)
Bobbie Milligan (Resigned 7 February 2024)
Alan Branagh (Appointed 29 November 2023)
Iain McCarthy (Appointed 29 November 2023)
Gareth Mahood

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

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

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

Approved by the Board of Trustees on 2nd December 2024 **and signed on its behalf by:**

S Campbell

Sandra-Lee Campbell
Trustee

The Canoe Association of Northern Ireland
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 March 2024

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

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

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

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

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

Approved by the Board of Trustees on 2nd December 2024 **and signed on its behalf by:**

S Campbell

Sandra-Lee Campbell
Trustee

The Canoe Association of Northern Ireland

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

We have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

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

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

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

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement
We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Allen Fleming

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

Date: 2/12/24

The Canoe Association of Northern Ireland

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	**51,023**	**122,169**	**173,192**	50,867	94,495	145,362
Charitable activities							
Governance	3.2	**-**	**2,142**	**2,142**	-	2,856	2,856
Total income		**51,023**	**124,311**	**175,334**	50,867	97,351	148,218
Expenditure							
Raising funds	4.1	**13,548**	**32,071**	**45,619**	10,827	26,199	37,026
Charitable activities	4.2	**12,194**	**92,240**	**104,434**	29,009	67,072	96,081
Total Expenditure		**25,742**	**124,311**	**150,053**	39,836	93,271	133,107
Net income/(expenditure)		**25,281**	**-**	**25,281**	11,031	4,080	15,111
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds for the financial year		**25,281**	**-**	**25,281**	11,031	4,080	15,111
Reconciliation of funds:							
Total funds beginning of the year	14	**63,822**	**12,966**	**76,788**	52,791	8,886	61,677
Total funds at the end of the year		**89,103**	**12,966**	**102,069**	63,822	12,966	76,788

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

The Canoe Association of Northern Ireland

Company Number: NI1637999

BALANCE SHEET

as at 31 March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	9	**14,189**	18,665
Current Assets			
Debtors	10	**14,331**	16,382
Cash at bank and in hand		**99,114**	77,736
		113,445	94,118
Creditors: Amounts falling due within one year	11	**(19,134)**	(27,422)
Net Current Assets		**94,311**	66,696
Total Assets less Current Liabilities		**108,500**	85,361
Grants receivable	12	**(6,431)**	(8,573)
Total Net Assets		**102,069**	76,788
Funds			
Restricted funds		**12,966**	12,966
General fund (unrestricted)		**89,103**	63,822
Total funds	14	**102,069**	76,788

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

For the financial year ended 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

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

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

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

Approved by the Board of Trustees and authorised for issue on 2nd December 2024 **and signed on its behalf by**

S Campbell

Sandra-Lee Campbell
Trustee

1. GENERAL INFORMATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Statement of compliance
The financial statements of the charity for the financial year ended 31 March 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

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

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations and legacies	**51,023**	**122,169**	**173,192**	145,362

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Grants from governments and other co-funders:				
Income from charitable activities	-	**2,142**	**2,142**	2,856

The Canoe Association of Northern Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

4. EXPENDITURE
4.1 RAISING FUNDS

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Raising funds	**37,427**	**-**	**8,192**	**45,619**	37,026

4.2 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Governance Costs (Note 4.3)	**-**	**-**	**104,434**	**104,434**	96,081

4.3 GOVERNANCE COSTS

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Charitable activities - governance costs	**-**	**-**	**104,434**	**104,434**	96,081

4.4 SUPPORT COSTS

	Cost of Raising Funds £	Governance Costs £	2024 £	2023 £
Support	**8,192**	**104,434**	**112,626**	94,437

5. ANALYSIS OF SUPPORT COSTS

	2024 £	2023 £
Support	**112,626**	94,437

6. NET INCOME

	2024 £	2023 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**4,476**	5,664
Amortisation of grants receivable	**(2,142)**	(2,856)

7. INVESTMENT AND OTHER INCOME

	2024 £	2023 £
Amortisation of capital grants received	**2,142**	2,856

8. EMPLOYEES AND REMUNERATION

The staff costs comprise:

	2024 £	2023 £
Wages and salaries	**85,537**	74,456

The Canoe Association of Northern Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

9. TANGIBLE FIXED ASSETS

	Mobile Office	Canoes and Trailers	Tools and Equipment	Office Equipment	Total
	£	£	£	£	£
Cost					
At 31 March 2024	9,143	56,736	743	8,764	75,386
Depreciation					
At 1 April 2023	4,724	44,321	620	7,056	56,721
Charge for the financial year	914	3,104	30	428	4,476
At 31 March 2024	5,638	47,425	650	7,484	61,197
Net book value					
At 31 March 2024	**3,505**	**9,311**	**93**	**1,280**	**14,189**
At 31 March 2023	4,419	12,415	123	1,708	18,665

10. DEBTORS

	2024	2023
	£	£
Trade debtors	**975**	828
Prepayments and accrued income	**13,356**	15,554
	14,331	16,382

11. CREDITORS

Amounts falling due within one year	2024	2023
	£	£
Trade creditors	**1,182**	4,944
Taxation and social security costs	**1,829**	2,190
Accruals and deferred income:		
Pension accrual	**449**	371
Other accruals	**15,674**	19,917
	19,134	27,422

12. GRANTS RECEIVABLE

	2024	2023
	£	£
Capital grants received and receivable		
At 1 April 2023	**34,366**	34,366
Amortisation		
At 1 April 2023	**(25,793)**	(22,937)
Amortised in financial year	**(2,142)**	(2,856)
At 31 March 2024	**(27,935)**	(25,793)
Net book value		
At 31 March 2024	**6,431**	8,573
At 1 April 2023	**8,573**	11,429

The Canoe Association of Northern Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

13. RESERVES

	Funds	Sport NI	Governance fund	Total
	£	£	£	£
At the beginning of the year	63,822	1,224	11,742	76,788
Surplus for the financial year	25,281	-	-	25,281
At the end of the year	**89,103**	**1,224**	**11,742**	**102,069**

14. FUNDS
14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 April 2022	52,791	8,886	61,677
Movement during the financial year	11,031	4,080	15,111
At 31 March 2023	63,822	12,966	76,788
Movement during the financial year	25,281	-	25,281
At 31 March 2024	**89,103**	**12,966**	**102,069**

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2023	Income	Expenditure	Transfers between funds	Balance 31 March 2024
	£	£	£	£	£
Restricted funds					
Restricted	12,966	124,311	124,311	-	12,966
Unrestricted funds					
Unrestricted General	63,822	51,023	25,742	-	89,103
Total funds	**76,788**	**175,334**	**150,053**	**-**	**102,069**

14.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Long-term deferred income	Total
	£	£	£	£	£
Restricted funds	6,431	24,806	**(11,840)**	**(6,431)**	12,966
Unrestricted general funds	7,758	88,639	**(7,294)**	**-**	89,103
	14,189	**113,445**	**(19,134)**	**(6,431)**	**102,069**

15. POST-BALANCE SHEET EVENTS

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

The Canoe Association of Northern Ireland

Northern Ireland - Charity number 103944

Accounts

REGISTERED COMPANY NUMBER: NI637999 (Northern Ireland)
REGISTERED CHARITY NUMBER: 103944

Strategic Report, Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2023

for

THE CANOE ASSOCIATION OF NORTHERN IRELAND

MCA Accountants
68 Largy Rd
Crumlin
Co. Antrim
BT29 4RS

THE CANOE ASSOCIATION
OF
NORTHERN IRELAND

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for the Year Ended 31 March 2023

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THE CANOE ASSOCIATION
OF
NORTHERN IRELAND

Strategic Report
for the Year Ended 31 March 2023

CANI Directors & Trustees Report 2022/23 Strategic Report

Structure, governance, and management

The Canoe Association of Northern Ireland (CANI) is governed by a voluntary Board of Directors and Trustees who set the strategic objectives for the Association and receive regular reports on the Associations progress and performance against the achievement of those objectives.

During 22/23 Jonny Caren joined as Director and Trustee; we welcome him to the Board.

CANI relies greatly upon a volunteer workforce to support the small number of permanent staff.

During 22/23 CANI continue to support the new management structure to ensure the successful delivery of our strategic aims and objectives. Rodger Hamilton continued in his role as 'Head of Operations' to lead the staff team. Lyn Sherriff was appointed in July this year to the role of 'Operational Development Manager' and Ben Hamilton was appointed in June this year to the role of 'Operations Officer'. CANI will continue to work towards the full implementation of the revised structure to ensure the successful delivery of our strategic objectives.

Also, during 22/23 CANI developed and launched its Strategic Plan for 2023 - 2028, which is based on the following key ambitions, Organisation, Members, Safety, Community, Recreation, Learning & Development, Pathway to Performance and Success. CANI look forward to implementing the Strategy for Paddlesport in Northern Ireland over the coming years. CANI would like to thank everyone who contributed to the Strategic Plan for 2023 - 2028.

The Board would like to thank everyone, both staff and volunteers, who enable events, training, committees, coaching sessions, and recreational events to take place.

Objectives and activities

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

1. To advance, promote, manage, co-ordinate, and develop canoeing and paddlesport in all its forms and in doing so to act as the national governing body for canoeing in Northern Ireland.

2. To advance community development in Northern Ireland by way of engaging members of local communities throughout Northern Ireland of all ages and abilities with canoeing, paddlesport and related activities.

3. To advance any other exclusively charitable purposes as the directors may from time to time decide in accordance with the law of charity in Northern Ireland.

Strategic Report
The following sections for achievements, performance and financial review form the strategic report of the charity.

Achievements & Performance

1) Try, Enjoy & Explore

a) Participation

i) Recreational Paddles:

Throughout 22/23 we delivered 6 recreational paddles. These were a great success with 185 participants taking part of which there was a 50/50 split of male and females. CANI would like to thank Ulster Canoe Club for leading on these paddles along with the support of the local clubs.

ii)The Outdoor Partnership:

22/23 saw an additional post in the Sperrin's added to The Outdoor Partnership, they now have 2 posts in Northern Ireland, one in the east and one in the west. CANI continues to actively work in partnership with The Outdoor Partnership to support the activities they are delivering.

iii) Community Organisation Engagement:

CANI continue to promote and develop the British Canoeing Delivery Partner Scheme and have started initial conversations with Scouts NI and Sea Cadets NI. CANI will continue to work in partnerships with Scouts NI and Sea Cadets NI to fully implement the Delivery Partner Scheme within these organisations. CANI actively engaged with Coastguard around incidents and will continue to work closely together to support the paddling community with safety and awareness. Safety announcements were published on the CANI website and Facebook with particular attention to Stand Up Paddleboarding to support this community. CANI has been linked with the Get Wet Stay Safe Safety Campaign for Stand Up Paddleboard and Sit on Top Kayak safety awareness. In 22/23 there was 383 Stand Up Paddleboarders and 214 Sit on Top Kayakers attended these programmes.

iv) Activity Centres and Providers:

Activity Centres and Providers across Northern Ireland offered paddlesport activities to thousands of new participants throughout the year. This was very noticeable in the uptake of Stand Up Paddleboarding and Sit on Top Kayaking. CANI has been engaging with Activity Centres and Providers to become members of the Delivery Partner Scheme which is continuing to grow successfully.

v) Recognition of Stand Up Paddleboard:

Throughout 22/23 CANI has continued to work closely with the Scottish Canoe Association, Canoe Wales, British Canoeing and the four home nation Surfing Associations and Sports Councils. CANI is still working closely with Sport NI to gain recognition as the National Governing Body for Stand Up Paddleboarding within Northern Ireland. CANI also completed a SUP survey in in 22/23 to support the application.

b) Clubs

i) Club Numbers:

The clubs have been busy throughout 22/23 and we are back up to 21 clubs with 847 members.

ii) Club Support:

The Head of Operations has given additional guidance and support to club members through a variety of resources such as, eLearning's, online meetings and ongoing support from officers within CANI.

iii) Funding:

Sport NI invited CANI to apply for the Sport Systems Investment for 2023 - 2028. CANI received the funding for 2 post holders and funding for athletes competing in Olympic disciplines.

c) Qualifications and Awards

i) CANI Delivery Centre:

CANI are the Delivery Centre for British Canoeing Awarding Body (BCAB), for the delivery of all Qualifications and Awards within Northern Ireland. During 22/23 CANI completed two BCAB audits this year resulting in CANI maintaining its compliance and moving to a medium risk Delivery Centre. Paddlesport Instructor, SUP Instructor and Coach Award are also at a standard risk rating.

CANI continued to meet the sampling for standardisation through sampling of field visits, remote standardisation and desktop standardisation. This ensured standardisation across all courses being delivered by the Tutor/Assessor/Provider workforce. Tutors/Assessors/Providers were kept informed of all developments and changes through the CANI website, emails, phone, webinars, orientations and moderations. CANI trained Ashley Hunter through 22/23 as a new Standardisation Officer to support the CANI Delivery Centre.

CANI opened recruitment in March 2022 for Paddlesport Instructor Tutors/Assessors and Paddlesport Leader Providers of which we have recruited 7 new providers across both roles. Five of the seven new providers are female. CANI continued to support the aspirant Tutors, Assessors and Providers in gaining their full status. CANI also opened recruitment in October 2023 to continue growing its Tutors, Assessors and Providers of qualifications and awards.

ii) Qualifications and Awards:

Throughout 22/23 qualifications and awards have been on the increase and this year's statistics are equivalent to last year's statistics which was the busiest time in our history of delivering qualifications and awards.

2) Business

i) FSCA:

CANI continues to hold its robust rating in the Sport NI Financial Systems and Controls Assessment (FSCA)

ii) JustGo Membership:

CANI's JustGo Membership system continued to be further developed throughout 22/23 to ensure a high level of digital dexterity within the system. During 22/23 CANI has been working with Just Go in developing a digital wallet for CANI members, this will be launched in January 2024.

iv) News Splash:

The news splash continues to be circulated to members with the latest hot topics and information.

v) AccessNI:

AccessNI applications were processed by CANI during the year. CANI has retained its registered body status and continues this important service for CANI Clubs, coaches, leaders and volunteers.

vi) Website:
During 22/23 CANI has been scoping the development of a new website, the new website will be launched in the first quarter of 2024.

3) People

1,256 people have gained qualifications and awards from April 2022 to March 2023, an increase of 238 people from last year.

CANI has recruited new Tutors/Assessors/Providers to provide its qualifications and awards and continues to support this through, eLearning, online webinars, orientations, moderations, and final recommendations. CANI continues to support the club volunteer workforce to build capacity and resilience for the future.

4) Relationships

CANI is a small organisation which relies on strong partnerships in NI, ROI and the UK. CANI has worked closely with Sport NI as a main funder through the Sports System Investment programme. CANI also works closely with British Canoeing, and the Scottish Canoe Association and Canoe Wales, through the federal agreement which is now in its fourth year.

CANI officers and volunteers continue to support the development of paddlesport throughout the UK in attendance of the following groups/committees with BC and other national associations.

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

CANI work closely with Canoeing Ireland's staff and slalom committee to ensure the NI athletes are supported. Other organisations that CANI work with throughout the year are the Northern Ireland Sports Forum (NISF), Female Sports Forum, DAERA, Scouts NI, Sea Cadets NI, Duke of Edinburgh, Disability Sport NI, Belfast City Council and other local Councils, Waterways Ireland, the Mary Peters Trust, Equality Commission, HM Coastguard, RNLI, The Rank Foundation, Tourism NI and other National Governing Bodies.

5) Brand

CANI continued to promote the brand through the website, social media and e-zine to members and widen CANI's reach to promote paddlesport, within the community. With entry level awards such as Paddle Safer and Paddle Start the wider community attending these courses are emailed their certificate and links to CANI and other national associations.

6) Places

Places are a key priority for CANI, and we are actively working to secure access points and permanent facilities for all aspects of the sport. CANI's work this year has mainly been with local Authorities ensuring that canoe trails access and egress points are maintained with plans put in place for maintenance.

7) Excel

Performance

We celebrated the achievements of five athletes across Sprint, Para, and Slalom disciplines during the season. Additionally, our local teams proudly represented Northern Ireland at the European Club Championships in non-Olympic disciplines. It's worth mentioning that Canoe Polo witnessed remarkable success, with three talented athletes from Northern Ireland competing for both the male and female GB teams at the Canoe Polo European Championships. Both teams delivered outstanding performances and secured a commendable 4th place finish.

Approved by order of the board of trustees on .....29th Nov 2023..... and signed on its behalf by:

S Campbell
.....
Ms S Campbell - Trustee

THE CANOE ASSOCIATION
OF
NORTHERN IRELAND

Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI637999 (Northern Ireland)

Registered Charity number

103944

Registered office

Belfast Boat Club
12 Lockview Road
Belfast
BT9 5FJ

Trustees

G Mahood
S Craig President
B Milligan
Ms S Campbell Chartered Accountant
P Brunt Retired Engineer
J W Caren Performance Director (appointed 23.3.23)

Independent Examiner

MCA Accountants Limited
68 Largy Rd
Crumlin
Co. Antrim
BT29 4RS

Approved by order of the board of trustees on 29th Nov 2023 and signed on its behalf by:

S Campbell
.....
Ms S Campbell - Trustee

Independent Examiner's Report to the Trustees of
THE CANOE ASSOCIATION
OF
NORTHERN IRELAND

Independent examiner's report to the trustees of THE CANOE ASSOCIATION OF NORTHERN IRELAND ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

MCA Accountants Limited

MCA Accountants
68 Largy Rd
Crumlin
Co. Antrim
BT29 4RS

Date: 01/12/2023

Michael McAlister

THE CANOE ASSOCIATION
OF
NORTHERN IRELAND

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		50,868	94,494	145,362	85,890
Charitable activities					
Goverance Costs		-	2,856	2,856	3,808
Total		50,868	97,350	148,218	89,698
EXPENDITURE ON					
Raising funds	2	570	93,270	93,840	19,447
Charitable activities					
Goverance Costs		39,267	-	39,267	63,361
Total		39,837	93,270	133,107	82,808
NET INCOME		11,031	4,080	15,111	6,890
RECONCILIATION OF FUNDS					
Total funds brought forward		52,791	8,886	61,677	54,787
TOTAL FUNDS CARRIED FORWARD		63,822	12,966	76,788	61,677

The notes form part of these financial statements

THE CANOE ASSOCIATION
OF
NORTHERN IRELAND

Balance Sheet
31 March 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	6	18,665	24,329
CURRENT ASSETS			
Debtors	7	16,382	16,222
Cash at bank and in hand		77,736	39,419
		94,118	55,641
CREDITORS			
Amounts falling due within one year	8	(35,995)	(18,293)
NET CURRENT ASSETS		58,123	37,348
TOTAL ASSETS LESS CURRENT LIABILITIES		76,788	61,677
NET ASSETS		76,788	61,677
FUNDS	10		
Unrestricted funds		63,822	52,791
Restricted funds		12,966	8,886
TOTAL FUNDS		76,788	61,677

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....29th November 2023 and were signed on its behalf by:

S Campbell
..... S Campbell - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	10% on cost
Plant and machinery	-	25% on reducing balance
Fixtures and fittings	-	25% on reducing balance
Computer equipment	-	25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Direct Costs	38,670	18,258
Support costs	-	238
	38,670	18,496

3. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	5,664	7,494

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. STAFF COSTS

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

	2023	2022
CANI Staff Members	3	3

No employees received emoluments in excess of £60,000.

continued...

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2022 and 31 March 2023	9,143	56,736	743	8,764	75,386
DEPRECIATION					
At 1 April 2022	3,810	40,183	578	6,486	51,057
Charge for year	914	4,138	42	570	5,664
At 31 March 2023	4,724	44,321	620	7,056	56,721
NET BOOK VALUE					
At 31 March 2023	4,419	12,415	123	1,708	18,665
At 31 March 2022	5,333	16,553	165	2,278	24,329

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	1,808	1,254
Bad Debt Provision	(980)	(980)
Prepayments and accrued income	13,981	14,423
Prepayments	1,573	1,525
	16,382	16,222

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	4,944	1,917
Social security and other taxes	2,190	678
Grants	8,573	11,429
Pension Liabilities	371	178
Accrued expenses	2,570	2,661
Deferred government grants	17,347	1,430
	35,995	18,293

continued...

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	18,665	-	18,665	24,329
Current assets	94,118	-	94,118	55,641
Current liabilities	(48,961)	12,966	(35,995)	(18,293)
	63,822	12,966	76,788	61,677

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	52,791	11,031	63,822
Restricted funds			
Sport NI	-	1,224	1,224
Governance Fund	8,886	2,856	11,742
	8,886	4,080	12,966
TOTAL FUNDS	61,677	15,111	76,788

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	50,868	(39,837)	11,031
Restricted funds			
Sport NI	-	1,224	1,224
Subscriptions	94,494	(94,494)	-
Governance Fund	2,856	-	2,856
	97,350	(93,270)	4,080
TOTAL FUNDS	148,218	(133,107)	15,111

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	49,709	3,082	52,791
Restricted funds			
Goveerance Fund	5,078	3,808	8,886
TOTAL FUNDS	54,787	6,890	61,677

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,821	(45,739)	3,082
Restricted funds			
Subscriptions	37,069	(37,069)	-
Goveerance Fund	3,808	-	3,808
	40,877	(37,069)	3,808
TOTAL FUNDS	89,698	(82,808)	6,890

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	49,709	14,113	63,822
Restricted funds			
R	-	1,224	1,224
Goveerance Fund	5,078	6,664	11,742
	5,078	7,888	12,966
TOTAL FUNDS	54,787	22,001	76,788

continued...

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,689	(85,576)	14,113
Restricted funds			
R	-	1,224	1,224
Subscriptions	131,563	(131,563)	-
Goveerance Fund	6,664	-	6,664
	138,227	(130,339)	7,888
TOTAL FUNDS	237,916	(215,915)	22,001

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

The Canoe Association of Northern Ireland

Northern Ireland - Charity number 103944

Annual report

REGISTERED COMPANY NUMBER: NI637999 (Northern Ireland)
REGISTERED CHARITY NUMBER: 103944

Strategic Report, Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2023

for

THE CANOE ASSOCIATION OF NORTHERN IRELAND

MCA Accountants
68 Largy Rd
Crumlin
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BT29 4RS

THE CANOE ASSOCIATION
OF
NORTHERN IRELAND

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THE CANOE ASSOCIATION
OF
NORTHERN IRELAND

Strategic Report
for the Year Ended 31 March 2023

CANI Directors & Trustees Report 2022/23 Strategic Report

Structure, governance, and management

The Canoe Association of Northern Ireland (CANI) is governed by a voluntary Board of Directors and Trustees who set the strategic objectives for the Association and receive regular reports on the Associations progress and performance against the achievement of those objectives.

During 22/23 Jonny Caren joined as Director and Trustee; we welcome him to the Board.

CANI relies greatly upon a volunteer workforce to support the small number of permanent staff.

During 22/23 CANI continue to support the new management structure to ensure the successful delivery of our strategic aims and objectives. Rodger Hamilton continued in his role as 'Head of Operations' to lead the staff team. Lyn Sherriff was appointed in July this year to the role of 'Operational Development Manager' and Ben Hamilton was appointed in June this year to the role of 'Operations Officer'. CANI will continue to work towards the full implementation of the revised structure to ensure the successful delivery of our strategic objectives.

Also, during 22/23 CANI developed and launched its Strategic Plan for 2023 - 2028, which is based on the following key ambitions, Organisation, Members, Safety, Community, Recreation, Learning & Development, Pathway to Performance and Success. CANI look forward to implementing the Strategy for Paddlesport in Northern Ireland over the coming years. CANI would like to thank everyone who contributed to the Strategic Plan for 2023 - 2028.

The Board would like to thank everyone, both staff and volunteers, who enable events, training, committees, coaching sessions, and recreational events to take place.

Objectives and activities

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

1. To advance, promote, manage, co-ordinate, and develop canoeing and paddlesport in all its forms and in doing so to act as the national governing body for canoeing in Northern Ireland.

2. To advance community development in Northern Ireland by way of engaging members of local communities throughout Northern Ireland of all ages and abilities with canoeing, paddlesport and related activities.

3. To advance any other exclusively charitable purposes as the directors may from time to time decide in accordance with the law of charity in Northern Ireland.

Strategic Report
The following sections for achievements, performance and financial review form the strategic report of the charity.

Achievements & Performance

1) Try, Enjoy & Explore

a) Participation

i) Recreational Paddles:

Throughout 22/23 we delivered 6 recreational paddles. These were a great success with 185 participants taking part of which there was a 50/50 split of male and females. CANI would like to thank Ulster Canoe Club for leading on these paddles along with the support of the local clubs.

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CANI continue to promote and develop the British Canoeing Delivery Partner Scheme and have started initial conversations with Scouts NI and Sea Cadets NI. CANI will continue to work in partnerships with Scouts NI and Sea Cadets NI to fully implement the Delivery Partner Scheme within these organisations. CANI actively engaged with Coastguard around incidents and will continue to work closely together to support the paddling community with safety and awareness. Safety announcements were published on the CANI website and Facebook with particular attention to Stand Up Paddleboarding to support this community. CANI has been linked with the Get Wet Stay Safe Safety Campaign for Stand Up Paddleboard and Sit on Top Kayak safety awareness. In 22/23 there was 383 Stand Up Paddleboarders and 214 Sit on Top Kayakers attended these programmes.

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The clubs have been busy throughout 22/23 and we are back up to 21 clubs with 847 members.

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Throughout 22/23 qualifications and awards have been on the increase and this year's statistics are equivalent to last year's statistics which was the busiest time in our history of delivering qualifications and awards.

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i) FSCA:

CANI continues to hold its robust rating in the Sport NI Financial Systems and Controls Assessment (FSCA)

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CANI's JustGo Membership system continued to be further developed throughout 22/23 to ensure a high level of digital dexterity within the system. During 22/23 CANI has been working with Just Go in developing a digital wallet for CANI members, this will be launched in January 2024.

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The news splash continues to be circulated to members with the latest hot topics and information.

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AccessNI applications were processed by CANI during the year. CANI has retained its registered body status and continues this important service for CANI Clubs, coaches, leaders and volunteers.

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During 22/23 CANI has been scoping the development of a new website, the new website will be launched in the first quarter of 2024.

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1,256 people have gained qualifications and awards from April 2022 to March 2023, an increase of 238 people from last year.

CANI has recruited new Tutors/Assessors/Providers to provide its qualifications and awards and continues to support this through, eLearning, online webinars, orientations, moderations, and final recommendations. CANI continues to support the club volunteer workforce to build capacity and resilience for the future.

4) Relationships

CANI is a small organisation which relies on strong partnerships in NI, ROI and the UK. CANI has worked closely with Sport NI as a main funder through the Sports System Investment programme. CANI also works closely with British Canoeing, and the Scottish Canoe Association and Canoe Wales, through the federal agreement which is now in its fourth year.

CANI officers and volunteers continue to support the development of paddlesport throughout the UK in attendance of the following groups/committees with BC and other national associations.

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

CANI work closely with Canoeing Ireland's staff and slalom committee to ensure the NI athletes are supported. Other organisations that CANI work with throughout the year are the Northern Ireland Sports Forum (NISF), Female Sports Forum, DAERA, Scouts NI, Sea Cadets NI, Duke of Edinburgh, Disability Sport NI, Belfast City Council and other local Councils, Waterways Ireland, the Mary Peters Trust, Equality Commission, HM Coastguard, RNLI, The Rank Foundation, Tourism NI and other National Governing Bodies.

5) Brand

CANI continued to promote the brand through the website, social media and e-zine to members and widen CANI's reach to promote paddlesport, within the community. With entry level awards such as Paddle Safer and Paddle Start the wider community attending these courses are emailed their certificate and links to CANI and other national associations.

6) Places

Places are a key priority for CANI, and we are actively working to secure access points and permanent facilities for all aspects of the sport. CANI's work this year has mainly been with local Authorities ensuring that canoe trails access and egress points are maintained with plans put in place for maintenance.

7) Excel

Performance

We celebrated the achievements of five athletes across Sprint, Para, and Slalom disciplines during the season. Additionally, our local teams proudly represented Northern Ireland at the European Club Championships in non-Olympic disciplines. It's worth mentioning that Canoe Polo witnessed remarkable success, with three talented athletes from Northern Ireland competing for both the male and female GB teams at the Canoe Polo European Championships. Both teams delivered outstanding performances and secured a commendable 4th place finish.

Approved by order of the board of trustees on .....29th Nov 2023..... and signed on its behalf by:

S Campbell
.....
Ms S Campbell - Trustee

THE CANOE ASSOCIATION
OF
NORTHERN IRELAND

Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI637999 (Northern Ireland)

Registered Charity number

103944

Registered office

Belfast Boat Club
12 Lockview Road
Belfast
BT9 5FJ

Trustees

G Mahood
S Craig President
B Milligan
Ms S Campbell Chartered Accountant
P Brunt Retired Engineer
J W Caren Performance Director (appointed 23.3.23)

Independent Examiner

MCA Accountants Limited
68 Largy Rd
Crumlin
Co. Antrim
BT29 4RS

Approved by order of the board of trustees on 29th Nov 2023 and signed on its behalf by:

S Campbell
.....
Ms S Campbell - Trustee

Independent Examiner's Report to the Trustees of
THE CANOE ASSOCIATION
OF
NORTHERN IRELAND

Independent examiner's report to the trustees of THE CANOE ASSOCIATION OF NORTHERN IRELAND ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

MCA Accountants Limited

MCA Accountants
68 Largy Rd
Crumlin
Co. Antrim
BT29 4RS

Date: 01/12/2023

Michael McAlister

THE CANOE ASSOCIATION
OF
NORTHERN IRELAND

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		50,868	94,494	145,362	85,890
Charitable activities					
Goverance Costs		-	2,856	2,856	3,808
Total		50,868	97,350	148,218	89,698
EXPENDITURE ON					
Raising funds	2	570	93,270	93,840	19,447
Charitable activities					
Goverance Costs		39,267	-	39,267	63,361
Total		39,837	93,270	133,107	82,808
NET INCOME		11,031	4,080	15,111	6,890
RECONCILIATION OF FUNDS					
Total funds brought forward		52,791	8,886	61,677	54,787
TOTAL FUNDS CARRIED FORWARD		63,822	12,966	76,788	61,677

The notes form part of these financial statements

THE CANOE ASSOCIATION
OF
NORTHERN IRELAND

Balance Sheet
31 March 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	6	18,665	24,329
CURRENT ASSETS			
Debtors	7	16,382	16,222
Cash at bank and in hand		77,736	39,419
		94,118	55,641
CREDITORS			
Amounts falling due within one year	8	(35,995)	(18,293)
NET CURRENT ASSETS		58,123	37,348
TOTAL ASSETS LESS CURRENT LIABILITIES		76,788	61,677
NET ASSETS		76,788	61,677
FUNDS	10		
Unrestricted funds		63,822	52,791
Restricted funds		12,966	8,886
TOTAL FUNDS		76,788	61,677

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....29th November 2023 and were signed on its behalf by:

S Campbell
..... S Campbell - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	10% on cost
Plant and machinery	-	25% on reducing balance
Fixtures and fittings	-	25% on reducing balance
Computer equipment	-	25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Direct Costs	38,670	18,258
Support costs	-	238
	38,670	18,496

3. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	5,664	7,494

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. STAFF COSTS

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

	2023	2022
CANI Staff Members	3	3

No employees received emoluments in excess of £60,000.

continued...

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2022 and 31 March 2023	9,143	56,736	743	8,764	75,386
DEPRECIATION					
At 1 April 2022	3,810	40,183	578	6,486	51,057
Charge for year	914	4,138	42	570	5,664
At 31 March 2023	4,724	44,321	620	7,056	56,721
NET BOOK VALUE					
At 31 March 2023	4,419	12,415	123	1,708	18,665
At 31 March 2022	5,333	16,553	165	2,278	24,329

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	1,808	1,254
Bad Debt Provision	(980)	(980)
Prepayments and accrued income	13,981	14,423
Prepayments	1,573	1,525
	16,382	16,222

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	4,944	1,917
Social security and other taxes	2,190	678
Grants	8,573	11,429
Pension Liabilities	371	178
Accrued expenses	2,570	2,661
Deferred government grants	17,347	1,430
	35,995	18,293

continued...

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	18,665	-	18,665	24,329
Current assets	94,118	-	94,118	55,641
Current liabilities	(48,961)	12,966	(35,995)	(18,293)
	63,822	12,966	76,788	61,677

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	52,791	11,031	63,822
Restricted funds			
Sport NI	-	1,224	1,224
Governance Fund	8,886	2,856	11,742
	8,886	4,080	12,966
TOTAL FUNDS	61,677	15,111	76,788

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	50,868	(39,837)	11,031
Restricted funds			
Sport NI	-	1,224	1,224
Subscriptions	94,494	(94,494)	-
Governance Fund	2,856	-	2,856
	97,350	(93,270)	4,080
TOTAL FUNDS	148,218	(133,107)	15,111

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	49,709	3,082	52,791
Restricted funds			
Goveerance Fund	5,078	3,808	8,886
TOTAL FUNDS	54,787	6,890	61,677

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,821	(45,739)	3,082
Restricted funds			
Subscriptions	37,069	(37,069)	-
Goveerance Fund	3,808	-	3,808
	40,877	(37,069)	3,808
TOTAL FUNDS	89,698	(82,808)	6,890

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	49,709	14,113	63,822
Restricted funds			
R	-	1,224	1,224
Goveerance Fund	5,078	6,664	11,742
	5,078	7,888	12,966
TOTAL FUNDS	54,787	22,001	76,788

continued...

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,689	(85,576)	14,113
Restricted funds			
R	-	1,224	1,224
Subscriptions	131,563	(131,563)	-
Goveerance Fund	6,664	-	6,664
	138,227	(130,339)	7,888
TOTAL FUNDS	237,916	(215,915)	22,001

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

The Canoe Association of Northern Ireland

Northern Ireland - Charity number 103944

Annual return

REGISTERED COMPANY NUMBER: NI637999 (Northern Ireland)
REGISTERED CHARITY NUMBER: 103944

Strategic Report, Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2023

for

THE CANOE ASSOCIATION OF NORTHERN IRELAND

MCA Accountants
68 Largy Rd
Crumlin
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THE CANOE ASSOCIATION
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NORTHERN IRELAND

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for the Year Ended 31 March 2023

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THE CANOE ASSOCIATION
OF
NORTHERN IRELAND

Strategic Report
for the Year Ended 31 March 2023

CANI Directors & Trustees Report 2022/23 Strategic Report

Structure, governance, and management

The Canoe Association of Northern Ireland (CANI) is governed by a voluntary Board of Directors and Trustees who set the strategic objectives for the Association and receive regular reports on the Associations progress and performance against the achievement of those objectives.

During 22/23 Jonny Caren joined as Director and Trustee; we welcome him to the Board.

CANI relies greatly upon a volunteer workforce to support the small number of permanent staff.

During 22/23 CANI continue to support the new management structure to ensure the successful delivery of our strategic aims and objectives. Rodger Hamilton continued in his role as 'Head of Operations' to lead the staff team. Lyn Sherriff was appointed in July this year to the role of 'Operational Development Manager' and Ben Hamilton was appointed in June this year to the role of 'Operations Officer'. CANI will continue to work towards the full implementation of the revised structure to ensure the successful delivery of our strategic objectives.

Also, during 22/23 CANI developed and launched its Strategic Plan for 2023 - 2028, which is based on the following key ambitions, Organisation, Members, Safety, Community, Recreation, Learning & Development, Pathway to Performance and Success. CANI look forward to implementing the Strategy for Paddlesport in Northern Ireland over the coming years. CANI would like to thank everyone who contributed to the Strategic Plan for 2023 - 2028.

The Board would like to thank everyone, both staff and volunteers, who enable events, training, committees, coaching sessions, and recreational events to take place.

Objectives and activities

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

1. To advance, promote, manage, co-ordinate, and develop canoeing and paddlesport in all its forms and in doing so to act as the national governing body for canoeing in Northern Ireland.

2. To advance community development in Northern Ireland by way of engaging members of local communities throughout Northern Ireland of all ages and abilities with canoeing, paddlesport and related activities.

3. To advance any other exclusively charitable purposes as the directors may from time to time decide in accordance with the law of charity in Northern Ireland.

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The following sections for achievements, performance and financial review form the strategic report of the charity.

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a) Participation

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Throughout 22/23 we delivered 6 recreational paddles. These were a great success with 185 participants taking part of which there was a 50/50 split of male and females. CANI would like to thank Ulster Canoe Club for leading on these paddles along with the support of the local clubs.

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Activity Centres and Providers across Northern Ireland offered paddlesport activities to thousands of new participants throughout the year. This was very noticeable in the uptake of Stand Up Paddleboarding and Sit on Top Kayaking. CANI has been engaging with Activity Centres and Providers to become members of the Delivery Partner Scheme which is continuing to grow successfully.

v) Recognition of Stand Up Paddleboard:

Throughout 22/23 CANI has continued to work closely with the Scottish Canoe Association, Canoe Wales, British Canoeing and the four home nation Surfing Associations and Sports Councils. CANI is still working closely with Sport NI to gain recognition as the National Governing Body for Stand Up Paddleboarding within Northern Ireland. CANI also completed a SUP survey in in 22/23 to support the application.

b) Clubs

i) Club Numbers:

The clubs have been busy throughout 22/23 and we are back up to 21 clubs with 847 members.

ii) Club Support:

The Head of Operations has given additional guidance and support to club members through a variety of resources such as, eLearning's, online meetings and ongoing support from officers within CANI.

iii) Funding:

Sport NI invited CANI to apply for the Sport Systems Investment for 2023 - 2028. CANI received the funding for 2 post holders and funding for athletes competing in Olympic disciplines.

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CANI continued to meet the sampling for standardisation through sampling of field visits, remote standardisation and desktop standardisation. This ensured standardisation across all courses being delivered by the Tutor/Assessor/Provider workforce. Tutors/Assessors/Providers were kept informed of all developments and changes through the CANI website, emails, phone, webinars, orientations and moderations. CANI trained Ashley Hunter through 22/23 as a new Standardisation Officer to support the CANI Delivery Centre.

CANI opened recruitment in March 2022 for Paddlesport Instructor Tutors/Assessors and Paddlesport Leader Providers of which we have recruited 7 new providers across both roles. Five of the seven new providers are female. CANI continued to support the aspirant Tutors, Assessors and Providers in gaining their full status. CANI also opened recruitment in October 2023 to continue growing its Tutors, Assessors and Providers of qualifications and awards.

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Throughout 22/23 qualifications and awards have been on the increase and this year's statistics are equivalent to last year's statistics which was the busiest time in our history of delivering qualifications and awards.

2) Business

i) FSCA:

CANI continues to hold its robust rating in the Sport NI Financial Systems and Controls Assessment (FSCA)

ii) JustGo Membership:

CANI's JustGo Membership system continued to be further developed throughout 22/23 to ensure a high level of digital dexterity within the system. During 22/23 CANI has been working with Just Go in developing a digital wallet for CANI members, this will be launched in January 2024.

iv) News Splash:

The news splash continues to be circulated to members with the latest hot topics and information.

v) AccessNI:

AccessNI applications were processed by CANI during the year. CANI has retained its registered body status and continues this important service for CANI Clubs, coaches, leaders and volunteers.

vi) Website:
During 22/23 CANI has been scoping the development of a new website, the new website will be launched in the first quarter of 2024.

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4) Relationships

CANI is a small organisation which relies on strong partnerships in NI, ROI and the UK. CANI has worked closely with Sport NI as a main funder through the Sports System Investment programme. CANI also works closely with British Canoeing, and the Scottish Canoe Association and Canoe Wales, through the federal agreement which is now in its fourth year.

CANI officers and volunteers continue to support the development of paddlesport throughout the UK in attendance of the following groups/committees with BC and other national associations.

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

CANI work closely with Canoeing Ireland's staff and slalom committee to ensure the NI athletes are supported. Other organisations that CANI work with throughout the year are the Northern Ireland Sports Forum (NISF), Female Sports Forum, DAERA, Scouts NI, Sea Cadets NI, Duke of Edinburgh, Disability Sport NI, Belfast City Council and other local Councils, Waterways Ireland, the Mary Peters Trust, Equality Commission, HM Coastguard, RNLI, The Rank Foundation, Tourism NI and other National Governing Bodies.

5) Brand

CANI continued to promote the brand through the website, social media and e-zine to members and widen CANI's reach to promote paddlesport, within the community. With entry level awards such as Paddle Safer and Paddle Start the wider community attending these courses are emailed their certificate and links to CANI and other national associations.

6) Places

Places are a key priority for CANI, and we are actively working to secure access points and permanent facilities for all aspects of the sport. CANI's work this year has mainly been with local Authorities ensuring that canoe trails access and egress points are maintained with plans put in place for maintenance.

7) Excel

Performance

We celebrated the achievements of five athletes across Sprint, Para, and Slalom disciplines during the season. Additionally, our local teams proudly represented Northern Ireland at the European Club Championships in non-Olympic disciplines. It's worth mentioning that Canoe Polo witnessed remarkable success, with three talented athletes from Northern Ireland competing for both the male and female GB teams at the Canoe Polo European Championships. Both teams delivered outstanding performances and secured a commendable 4th place finish.

Approved by order of the board of trustees on .....29th Nov 2023..... and signed on its behalf by:

S Campbell
.....
Ms S Campbell - Trustee

THE CANOE ASSOCIATION
OF
NORTHERN IRELAND

Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI637999 (Northern Ireland)

Registered Charity number

103944

Registered office

Belfast Boat Club
12 Lockview Road
Belfast
BT9 5FJ

Trustees

G Mahood
S Craig President
B Milligan
Ms S Campbell Chartered Accountant
P Brunt Retired Engineer
J W Caren Performance Director (appointed 23.3.23)

Independent Examiner

MCA Accountants Limited
68 Largy Rd
Crumlin
Co. Antrim
BT29 4RS

Approved by order of the board of trustees on 29th Nov 2023 and signed on its behalf by:

S Campbell
.....
Ms S Campbell - Trustee

Independent Examiner's Report to the Trustees of
THE CANOE ASSOCIATION
OF
NORTHERN IRELAND

Independent examiner's report to the trustees of THE CANOE ASSOCIATION OF NORTHERN IRELAND ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

MCA Accountants Limited

MCA Accountants
68 Largy Rd
Crumlin
Co. Antrim
BT29 4RS

Date: 01/12/2023

Michael McAlister

THE CANOE ASSOCIATION
OF
NORTHERN IRELAND

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		50,868	94,494	145,362	85,890
Charitable activities					
Goverance Costs		-	2,856	2,856	3,808
Total		50,868	97,350	148,218	89,698
EXPENDITURE ON					
Raising funds	2	570	93,270	93,840	19,447
Charitable activities					
Goverance Costs		39,267	-	39,267	63,361
Total		39,837	93,270	133,107	82,808
NET INCOME		11,031	4,080	15,111	6,890
RECONCILIATION OF FUNDS					
Total funds brought forward		52,791	8,886	61,677	54,787
TOTAL FUNDS CARRIED FORWARD		63,822	12,966	76,788	61,677

The notes form part of these financial statements

THE CANOE ASSOCIATION
OF
NORTHERN IRELAND

Balance Sheet
31 March 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	6	18,665	24,329
CURRENT ASSETS			
Debtors	7	16,382	16,222
Cash at bank and in hand		77,736	39,419
		94,118	55,641
CREDITORS			
Amounts falling due within one year	8	(35,995)	(18,293)
NET CURRENT ASSETS		58,123	37,348
TOTAL ASSETS LESS CURRENT LIABILITIES		76,788	61,677
NET ASSETS		76,788	61,677
FUNDS	10		
Unrestricted funds		63,822	52,791
Restricted funds		12,966	8,886
TOTAL FUNDS		76,788	61,677

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....29th November 2023 and were signed on its behalf by:

S Campbell
..... S Campbell - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	10% on cost
Plant and machinery	-	25% on reducing balance
Fixtures and fittings	-	25% on reducing balance
Computer equipment	-	25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Direct Costs	38,670	18,258
Support costs	-	238
	38,670	18,496

3. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	5,664	7,494

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. STAFF COSTS

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

	2023	2022
CANI Staff Members	3	3

No employees received emoluments in excess of £60,000.

continued...

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2022 and 31 March 2023	9,143	56,736	743	8,764	75,386
DEPRECIATION					
At 1 April 2022	3,810	40,183	578	6,486	51,057
Charge for year	914	4,138	42	570	5,664
At 31 March 2023	4,724	44,321	620	7,056	56,721
NET BOOK VALUE					
At 31 March 2023	4,419	12,415	123	1,708	18,665
At 31 March 2022	5,333	16,553	165	2,278	24,329

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	1,808	1,254
Bad Debt Provision	(980)	(980)
Prepayments and accrued income	13,981	14,423
Prepayments	1,573	1,525
	16,382	16,222

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	4,944	1,917
Social security and other taxes	2,190	678
Grants	8,573	11,429
Pension Liabilities	371	178
Accrued expenses	2,570	2,661
Deferred government grants	17,347	1,430
	35,995	18,293

continued...

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	18,665	-	18,665	24,329
Current assets	94,118	-	94,118	55,641
Current liabilities	(48,961)	12,966	(35,995)	(18,293)
	63,822	12,966	76,788	61,677

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	52,791	11,031	63,822
Restricted funds			
Sport NI	-	1,224	1,224
Governance Fund	8,886	2,856	11,742
	8,886	4,080	12,966
TOTAL FUNDS	61,677	15,111	76,788

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	50,868	(39,837)	11,031
Restricted funds			
Sport NI	-	1,224	1,224
Subscriptions	94,494	(94,494)	-
Governance Fund	2,856	-	2,856
	97,350	(93,270)	4,080
TOTAL FUNDS	148,218	(133,107)	15,111

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	49,709	3,082	52,791
Restricted funds			
Goveerance Fund	5,078	3,808	8,886
TOTAL FUNDS	54,787	6,890	61,677

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,821	(45,739)	3,082
Restricted funds			
Subscriptions	37,069	(37,069)	-
Goveerance Fund	3,808	-	3,808
	40,877	(37,069)	3,808
TOTAL FUNDS	89,698	(82,808)	6,890

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	49,709	14,113	63,822
Restricted funds			
R	-	1,224	1,224
Goveerance Fund	5,078	6,664	11,742
	5,078	7,888	12,966
TOTAL FUNDS	54,787	22,001	76,788

continued...

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,689	(85,576)	14,113
Restricted funds			
R	-	1,224	1,224
Subscriptions	131,563	(131,563)	-
Goveerance Fund	6,664	-	6,664
	138,227	(130,339)	7,888
TOTAL FUNDS	237,916	(215,915)	22,001

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.