

Company registration number NI043461 (Northern Ireland)

DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

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DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

COMPANY INFORMATION

Directors	George Evans James Gale Ross Hussey Gordon Knowles Thomas McAlister Marie McCue Edwina McManus
Company number	NI043461
Charity number	NIC104971
Registered office	18b Newforge Lane Belfast Northern Ireland BT9 5NW
Auditor	Johnston Kennedy DFK Registered Auditors 10 Pilots View Heron Road Belfast BT3 9LE
Bankers	Danske Bank PO Box 183 Donegall Square West Belfast BT1 6JS

DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The directors, who also fulfil the role of trustees of the charity, have pleasure in presenting their report together with the audited financial statements for the year ended 31 March 2023. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) " in preparing the annual report and financial statements of the charity.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

George Evans
James Gale
Ross Hussey
Gordon Knowles
Thomas McAlister
Marie McCue
Edwina McManus

Each year one third of the Board must retire at each AGM.

Directors' interests

None of the directors of the company held a beneficial interest in the assets of the company.

There were no emoluments paid to directors during the current year.

Structure, governance and management

Disabled Police Officer Association of Northern Ireland is a company limited by guarantee, incorporated on 13 June 2002, and registered with The Charity Commission for Northern Ireland on 25 July 2016.

It is governed by its Memorandum and Articles of Association.

Organisational structure

The Board meet fortnightly and manage the day to day running of the company. The finance subcommittee supports the board and consists of the Chair, Treasurer and Secretary. Directors are appointed by members

Objectives and activities

The DPOANI Charity exists for the following purposes

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

DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Public benefit statement

Purposes:

- a) To prevent or provide relief from poverty for former police officers who are disabled, by signposting them to private and public sources of assistance, and in the provision of respite to them and their carers through the arrangement of financially assisted social engagements and trips.
- (b) To advance the human rights and equality of former police officers who are disabled and thereby the human rights of the disabled generally in the gathering of evidence of financial hardship caused by either the provision or withdrawal of support services, and reporting/lobbying on their behalf to appropriate bodies.
- (c) To provide relief to disabled former police officers and their carers in need by reasons of their disability, their age, ill-health, financial hardship or the strain of caring for same, through the provision of a mutual-support network for members to share experiences, to capture and share lessons learned in dealing with these circumstances.
- (d) To advance the health of disabled former police officers and their carers through membership of an association dedicated to listening to them and providing them with a voice and support.

The public benefit from purpose:

- (a) Providing financial assistance, where a genuine need is identified. Contacting relevant agencies or organisations, or introducing them, on behalf of our beneficiaries to provide essential goods or services denied to them by their lack of finances. Organising one day events to allow our beneficiaries to socialise in an environment which they trust. Also short breaks to provide respite and a safe environment to our beneficiaries.
- (b) Advancing the human rights and dignity of our members through support and representing them to Ministers and Agencies on their behalf.
- (c) Providing an environment where our members can communicate safely and share experiences with each other. A place where they can benefit directly from the experiences of others and the availability of services open to them
- (d) The enhancement of the health of our members through social interaction, better financial position and cathartic dialogue and involvement. Outcomes evidenced by member feedback, statistical records of events/outcomes, liaison with outside agencies, current waiting lists, increase in membership. The offering of these services can sometimes lead to psychological impact on those providers (including outside agencies and members) within and outside the Organisation, however this is heavily outweighed by the substantial gains to the membership. Ongoing care and support available to all providers, whether members/beneficiaries or outside agencies. The Charity's intended beneficiaries are individuals who have had service in the Police, who have a debilitating illness or a disability, whether physical or psychological, by any means as the directors shall consider appropriate, henceforth to be referred to as Primary Members. The Charity's area of responsibility is Northern Ireland.

Key developments

Since the last AGM the Board have had a number of planning meetings and have organised a increased programme of member events.

Risk management

The directors have a risk management strategy which comprises:

- an six monthly review of the risks the company may face;
- the establishment of systems and procedures to manage those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the company should those risks materialise.

Achievements and performance

During the year the Board held 5 events during the year, including the Christmas lunch at Seagoe Hotel, Craigavon, which was attended by 50 people, the AGM at Newforge Centre attended by 50 people and a 2 night trip to Brown Trout, attended by 28 people.

The Board also secured funding from the Queens Platinum Jubilee Fund, via the Northern Ireland Police Fund, which was used for the Edinburgh trip that took place in June 2022.

DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The results are set out on pages 9 to 17. Income during the year amounted to £33,021 compared with the prior year of £15,146. After expenditure of £34,917 the charity incurred a net deficit for the year of £2,881 (2022: net deficit of £14,005). An amount of £2,803 was transferred to restricted funds to cover the restricted deficit in the year.

During the current year the charity had 80 members (2022: 88 members).

Reserves level

The reserves of the company at 31 March 2023 amounted to £48,870. Of those reserves £4,160 were designated towards capital expenditure. The uncommitted reserves available for current activities are £44,710. This level of reserves is in accordance with our policy to maintain general reserves in excess of twenty four months normal operating costs. Our policy is therefore to maintain our general reserves within the ideal levels by means of annual operating surpluses and deficits.

Plans for future periods

During the next year the Board intend to deliver a programme of activities to include a range members' information events to present on areas of interest. The Board have obtained funding in order for activities.

Reference and administrative details

The organisations' details are as disclosed on the company information page.

Directors' responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 incoming resources or application of resources of the company for that period. In preparing these financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Statement of disclosure to the auditor

We, the directors of the company who held office at that date of approval of these financial statements, as set out above, each confirm so far as we are aware, that:

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

Political and charitable donations

During the year the company made no political or charitable donations.

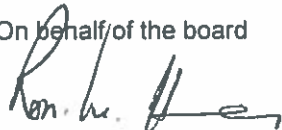
Auditors

The auditors, Johnston Kennedy DFK, are deemed to be re-appointed under Section 487 (2) of the Companies Act 2006.

Special provisions relating to small companies

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the board



.....
Ross Hussey
Director

Date: 22/12/2023

DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

Opinion

We have audited the financial statements of Disabled Police Officers Association of Northern Ireland (the 'company') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its outgoing resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors, who are also the trustees of the charity for company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

- the nature of the industry and sector, control environment and performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- the matters discussed among the audit engagement team and relevant internal specialists where necessary regarding how and where fraud might occur in the financial statements and any potential indicators of fraud;
- any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.

DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charitable company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, the Charities Act (Northern Ireland) 2008 and Taxation Legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

As a result of performing the above our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, including internal specialists, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



James Gage (Senior Statutory Auditor)
For and on behalf of Johnston Kennedy DFK
Statutory Auditor
Chartered Accountants
Registered Auditor
10 Pilots View
Heron Road
Belfast
BT3 9LE

Date: 22/12/2023

DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<u>Income and endowments from:</u>					
Donations and legacies	3	12,731	-	12,731	14,007
Charitable activities	4	1,875	17,785	19,660	340
Investment income	5	630	-	630	799
Total incoming resources		15,236	17,785	33,021	15,146
<u>Expenditure on:</u>					
Expenditure on raising funds	6	167	-	167	2,192
Expenditure on other charitable activities	7	14,162	20,588	34,750	14,324
Other expenses	8	-	-	-	15,000
Total resources expended		14,329	20,588	34,917	31,516
Net gains/(losses) on investments	10	(985)	-	(985)	2,365
Transfer between funds	14	(2,803)	2,803	-	-
Net movement in funds		(2,881)	-	(2,881)	(14,005)
Fund balances brought forward		51,751	-	51,751	65,756
Fund balances at 31 March 2023		48,870	-	48,870	51,751

Continuing Operations

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

Total recognised gains and losses

There are no recognised gains and losses other than those passing through the Statement of Financial Activities.

DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		4,160		4,853
Investments	10		24,015		35,000
			<u>28,175</u>		<u>39,853</u>
Current assets					
Stocks	11	100		100	
Debtors	12	686		-	
Cash at bank and in hand		26,221		25,173	
		<u>27,007</u>		<u>25,273</u>	
Creditors: amounts falling due within one year	13	(6,312)		(13,375)	
Net current assets			<u>20,695</u>		<u>11,898</u>
Net assets			<u>48,870</u>		<u>51,751</u>
Income funds					
Unrestricted funds	14		48,870		51,751
Total charity funds			<u>48,870</u>		<u>51,751</u>

Directors' statement in respect of the financial statements

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

The financial statements were approved by the board of directors and authorised for issue on 22/12/2023 and are signed on its behalf by:



Ross Hussey
Director



Edwina McManus
Director

Company Registration No. NI043461
Charity Registration No. NIC 101476

The notes on pages 11 to 17 form part of these financial statements

DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Disabled Police Officers Association of Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 18b Newforge Lane, Belfast, Northern Ireland, BT9 5NW. The nature of the charity's operations and principal activities are given in the directors' report on page 3 of these financial statements.

1.1 Accounting convention

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition - October 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention modified by reporting listed investments held at market value.

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

1.2 Income and expenditure

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. The majority of costs are directly attributable to charitable activities. Where costs cannot be directly attributed to particular headings they have been allocated to charitable activities on a basis consistent with use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Support costs are those functions that assist the work of the charity but do not directly represent charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the charity's activities. These costs have been allocated against the expenditure on charitable activities.

1.3 Fund Accounting

The charity has different types of funds for which it is responsible, and which require separate disclosure. These are as follows:

(a) Restricted funds - Funding received which can only be used for a specific purpose as determined by the funder. Such purposes are within the overall aims of the organisation and are set out in the notes to the financial statements.

(b) Unrestricted funds - Funds which are expendable at the discretion of the directors in the furtherance of the objectives of the charity. In addition the funds may be held in order to finance capital investment and working capital.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	10% Straight line
Office Equipment	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.8 Taxation

The company is exempt from corporation tax, it being a company not carrying on a business for the purposes of making a profit.

1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

1.10 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2023 Number	2022 Number
Total	-	-

DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds £	Total 2023 £	Total 2022 £
Donations			
General donations	5,177	5,177	4,758
Payroll giving	7,554	7,554	9,249
	<u>12,731</u>	<u>12,731</u>	<u>14,007</u>

4 Charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Membership fees	1,875	-	1,875	-
Members contributions to events	-	5,533	5,533	340
Northern Ireland Police Fund	-	12,252	12,252	-
	<u>1,875</u>	<u>17,785</u>	<u>19,660</u>	<u>340</u>

5 Interest receivable and similar income

	Unrestricted funds £	Total 2023 £	Total 2022 £
Interest on bank deposits	25	25	15
Income from other fixed asset investments	605	605	784
	<u>630</u>	<u>630</u>	<u>799</u>

6 Expenditure on raising funds

	Unrestricted funds £	Total 2023 £	Total 2022 £
Costs of memorabilia for resale	167	167	2,192

DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Expenditure on charitable activities by fund type

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Member Welfare gatherings costs	-	8,564	8,564	3,663
Edinburgh trip	-	12,024	12,024	-
Support costs	14,162	-	14,162	10,661
	<u>14,162</u>	<u>20,588</u>	<u>34,750</u>	<u>14,324</u>

8 Other expenses

	Unrestricted funds	Total 2023	Total 2022
	£	£	£
Legal settlement costs	-	-	15,000
	<u>-</u>	<u>-</u>	<u>15,000</u>

Legal settlement costs paid in the previous year were agreed as part of the settlement of a claim against the organisation for the improper removal of a member and company officer.

9 Tangible fixed assets

	Fixtures and fittings	Office Equipment	Total
	£	£	£
Cost			
At 1 April 2022 and 31 March 2023	<u>6,930</u>	<u>4,473</u>	<u>11,403</u>
Depreciation and impairment			
At 1 April 2022	<u>2,077</u>	<u>4,473</u>	<u>6,550</u>
Depreciation charged in the year	<u>693</u>	<u>-</u>	<u>693</u>
At 31 March 2023	<u>2,770</u>	<u>4,473</u>	<u>7,243</u>
Carrying amount			
At 31 March 2023	<u>4,160</u>	<u>-</u>	<u>4,160</u>
At 31 March 2022	<u>4,853</u>	<u>-</u>	<u>4,853</u>

10 Investments

	2023 £
Fair value	
At 1 April 2022	35,000
Disposals	(10,000)
Revaluations	(985)
At 31 March 2023	<u>24,015</u>

DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Stocks

2023
£

2022
£

Stocks	100	100
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12 Debtors

2023
£

2022
£

Amounts falling due within one year:

Prepayments	686	-
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13 Creditors: amounts falling due within one year

2023
£

2022
£

Deferred income	2,840	11,875
Accruals	3,472	1,500
	6,312	13,375

14 Analysis of changes in net funds

	At 1 April 2022 £	Incoming resources £	Resources expended £	Other gains/ (losses) £	Transfers £	At 31 March 2023 £
Unrestricted funds:						
General funds	51,751	15,236	(14,329)	(985)	(2,803)	48,870
Restricted funds:						
Restricted funds	-	17,785	(20,588)	-	2,803	-
	51,751	33,021	(34,917)	(985)	-	48,870

15 Company status

The company is a company limited by guarantee and does not have share capital. The company is not for profit and limited by guarantee, the liability of the members is limited to £1.

16 Audit report information

As the income statement has been omitted from the filing copy of the financial statements, the following information in relation to the audit report on the statutory financial statements is provided in accordance with s444(5B) of the Companies Act 2006:

The auditor's report was unqualified.

Statutory Auditor:

Johnston Kennedy DFK

DISABLED POLICE OFFICERS ASSOCIATION OF NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Financial commitments

The company had no financial commitments as at 31 March 2023 and at 31 March 2022.

18 Non-audit service provision

In common with many other charities of our size and nature we use our auditors to assist with the preparation of the financial statements.

19 Trustees remuneration and expenses

None of the directors received any remuneration during the year, however directors were reimbursed a total of £3,448 for expenses they incurred.

The directors who are also members of the organisation are entitled to participate in events and derive benefits from services provided on an equal basis with other members.

20 Control

The company is controlled by its directors. The directors are appointed by and are accountable to the members.