

Company Registration Number: NI644713

Charity Number: 106894

Northern Ireland Netball

(A company limited by guarantee, not having a share capital)

Annual Report and Audited Financial Statements

for the financial year ended 31 March 2023

DNTCA Limited
Chartered Accountants & Registered Auditors and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
Antrim
BT7 1SH

Northern Ireland Netball

(A company limited by guarantee, not having a share capital)

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TRUSTEES' AND OTHER INFORMATION

Trustees	Helen Stirling Richard Joseph James Bullick Jade Blair (Appointed 26 January 2023) Jason Lloyd Smyth (Resigned 26 January 2023) Jasmine Moorehead Steven Alexander Frederick Mills
Charity Number in Northern Ireland	106894
Company Registration Number	NI644713
Registered Office and Principal Address	Playball, Stormont Estate, Upper Newtownards Road Belfast Down BT3 4TA Northern Ireland
Auditors	DNTCA Limited Chartered Accountants & Registered Auditors and Statutory Auditor Ormeau House 91-97 Ormeau Road Belfast Antrim BT7 1SH
Principal Bankers	AIB (NI) 11-15 Donegal Square North Belfast Antrim BT1 5GB Northern Ireland

Northern Ireland Netball

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2023.

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 Northern Ireland Netball present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

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 objectives are specifically restricted to the promotion of the following purposes for the benefit of the public: " To advance, promote, manage, co-ordinate, and develop netball in all its forms and in doing so to act as the national governing body for netball in Northern Ireland; " To advance community development in Northern Ireland by way of engaging members of local communities throughout Northern Ireland of all ages and abilities with netball and related activities; Northern Ireland.

Netball is the governing body for netball within Northern Ireland. Northern Ireland Netball is responsible for the development of netball across Northern Ireland and as such facilitates the delivery of netball across all levels from social participation, school, domestic competitive to international. Alongside this Netball Northern Ireland facilitate and deliver education courses for volunteers, coaches, officials and clubs to ensure delivery of safe, quality netball opportunities.

Structure, Governance and Management

Structure

Northern Ireland Netball has a Board of Directors/Trustees of the Charity, recruited via an application and interview process that is open to both members and non-members. The Board of Directors deal with Strategic Matters as per the Articles of Association and delegate operational matters to the Executive Manager as the Senior member of staff who also manages the 10 full and part time staff within the organisation.

Northern Ireland Netball are primarily funded by Sport Northern Ireland, with smaller grant aid from Dormant Accounts and The Start Here Programme. Funds are also raised by membership fees, sponsorship, course income and fundraising activities.

Risk Management is lead by the Executive Manager and detailed on a Risk Register, viewed by the Board at bi monthly meetings.

Recruitment of staff is completed by advertising, application and interview process and is open to both members and non-members.

Inductions are carried out with all new staff and Board members as per our induction policy.

Review of Activities, Achievements and Performance

The direct benefits which flow from the organisation's purposes include greater opportunities for participation in the sport of netball. There are numerous benefits which come from this which include; fun and enjoyment, health benefits, improvement of self-esteem, development of communication skills, fitness development, meeting like-minded people, stress reduction and skill development. Throughout the 22/23 financial year we saw participation numbers steadily return to pre pandemic numbers and beyond having focused on the promotion and opportunities within social and minis netball.

Those new participants in netball have advised they feel much more empowered to be doing something for themselves, taking time to meet new people while exercising in a safe environment. They are also learning not only

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

new physical skills, but also transferable skills around group/club volunteering, officiating and supporting the delivery of sessions. The successes of the national team in competing at the Commonwealth Games has created a sense of sharing achievements within the netball family and being part of something bigger. The national squad members have become role models to our domestic and social members.

Financial Review

Northern Ireland Netball are aiming to achieve 3 months worth of reserves in line with the good governance suggested by Sport Northern Ireland. To date we do not have this but have financial planning in place to gradually increase our reserves year on year to allow financial confidence and sustainability in the landscape of reducing government funding. Our reserves have increased by more than £10,000 over the last year.

Financial Results

At the end of the financial year the charity has assets of £212,537 (2022 - £170,421) and liabilities of £74,224 (2022 - £72,762). The net assets of the charity have increased by £40,654.

Trustees

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

Helen Stirling
Richard Joseph James Bullick
Jade Blair (Appointed 26 January 2023)
Jason Lloyd Smyth (Resigned 26 January 2023)
Jasmine Moorehead
Steven Alexander Frederick Mills

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. Northern Ireland Netball subscribes to and is compliant with the following:

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

The Auditors

The auditors, DNTCA Limited, (Chartered Accountants & Registered Auditors) have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on _____ and signed on its behalf by:

Helen Stirling
Trustee

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

The trustees, who are also directors of Northern Ireland Netball 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 surplus or deficit of the company for that period.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, 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 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 and. 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.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Trustees on _____ and signed on its behalf by:

Helen Stirling
Trustee

INDEPENDENT AUDITOR'S REPORT

to the Members of Northern Ireland Netball

(A company limited by guarantee, not having a share capital)

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Northern Ireland Netball ('the charity') for the financial year ended 31 March 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its surplus for the financial 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 and the Charities Act (Northern Ireland) 2008.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees 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.

Opinion on other matter prescribed by the Companies Act 2006

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Northern Ireland Netball

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Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees 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 Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they 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 trustees are responsible for assessing the charity'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 management either intends to liquidate the charity or to cease operations, or has 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:

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

INDEPENDENT AUDITOR'S REPORT

to the Members of Northern Ireland Netball

(A company limited by guarantee, not having a share capital)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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 audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Mike Nangle (Senior Statutory Auditor)

for and on behalf of

DNTCA LIMITED

Chartered Accountants & Registered Auditors and Statutory Auditor

Ormeau House

91-97 Ormeau Road

Belfast

Antrim

BT7 1SH

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STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income							
Charitable activities							
■ Grants from governments and other co-funders	3.1	-	405,281	405,281	-	267,260	267,260
Other trading activities	3.2	80,452	-	80,452	53,152	-	53,152
Other income	3.3	120,827	-	120,827	70,724	-	70,724
Total income		201,279	405,281	606,560	123,876	267,260	391,136
Expenditure							
Charitable activities	4.1	124,831	405,259	530,090	108,074	256,528	364,602
Other expenditure	4.2	35,794	22	35,816	20,592	10,732	31,324
Total Expenditure		160,625	405,281	565,906	128,666	267,260	395,926
Net income/(expenditure)		40,654	-	40,654	(4,790)	-	(4,790)
Transfers between funds		(20,000)	20,000	-	-	-	-
Net movement in funds for the financial year		20,654	20,000	40,654	(4,790)	-	(4,790)
Reconciliation of funds:							
Total funds beginning of the year	12	97,659	-	97,659	102,449	-	102,449
Total funds at the end of the year		118,313	20,000	138,313	97,659	-	97,659

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

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Company Number: NI644713

BALANCE SHEET

as at 31 March 2023

		2023	2022
	Notes	£	£
Fixed Assets			
Tangible assets	8	-	10,732
Current Assets			
Debtors	9	91,712	76,095
Cash at bank and in hand	10	120,825	83,594
		212,537	159,689
Creditors: Amounts falling due within one year	11	(74,224)	(72,762)
Net Current Assets		138,313	86,927
Total Assets less Current Liabilities		138,313	97,659
Funds			
Restricted trust funds		20,000	-
General fund (unrestricted)		118,313	97,659
Total funds	12	138,313	97,659

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

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 _____ and signed on its behalf by

Helen Stirling
Trustee

Northern Ireland Netball
STATEMENT OF CASH FLOWS
for the financial year ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Net movement in funds		40,654	(4,790)
Adjustments for:			
Depreciation		10,732	10,732
		51,386	5,942
Movements in working capital:			
Movement in debtors		(15,617)	13,387
Movement in creditors		1,462	1,226
Cash generated from operations		37,231	20,555
Net increase in cash and cash equivalents		37,231	20,555
Cash and cash equivalents at the beginning of the year		83,594	63,039
Cash and cash equivalents at the end of the year	10	120,825	83,594

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

1. GENERAL INFORMATION

Northern Ireland Netball is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is Playball, Stormont Estate, Upper Newtownards Road, Belfast, Down, BT3 4TA, Northern Ireland 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 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 December 2017 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. £20,000 of unrestricted funds has been allocated to designated funds in anticipation of recruiting an Administrator during the financial year ended 31 March 2024.

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

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NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

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:

Plant and machinery	- 15% Straight line
Fixtures, fittings and equipment	- 15% Straight line

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 income 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 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Grants from governments and other co-funders:				
Sport NI- Performance	-	134,191	134,191	-
Sport NI- Clubs	-	93,551	93,551	99,301
Athlete Awards	-	14,550	14,550	9,150
Social Return on Investment	-	24,000	24,000	-
Covid Recovery	-	13,859	13,859	-
Local Councils- Home Tournaments	-	16,143	16,143	-
Here if you Need	-	17,931	17,931	20,969
Rank Foundation/ Start Here Programme	-	19,802	19,802	-
Lottery Community/ Dormant Accounts	-	23,333	23,333	-
Executive Office- Good Relation	-	40,821	40,821	39,512

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NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

Mary Peters Trust		-	7,100	7,100	3,562	
Sporting Winners		-	-	-	94,766	
		-	405,281	405,281	267,260	
3.2	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022	
		£	£	£	£	
	School/ Club Affiliations & Player Regs	66,312	-	66,312	40,736	
	Coaching Course	8,605	-	8,605	11,194	
	Umpiring Courses	5,535	-	5,535	1,222	
		80,452	-	80,452	53,152	
3.3	OTHER INCOME	Unrestricted Funds	Restricted Funds	2023	2022	
		£	£	£	£	
	Other income	-	-	-	13,859	
	Squad Contributions	43,687	-	43,687	31,218	
	Camps	-	-	-	6,320	
	Merchandise	4,157	-	4,157	190	
	Ticket Sales	28,923	-	28,923	2,915	
	Kit	17,281	-	17,281	5,866	
	Sponsorship/ Fundraising	21,356	-	21,356	10,356	
	Primary Schools Programmes	195	-	195	-	
	Trials	5,228	-	5,228	-	
		120,827	-	120,827	70,724	
4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2023	2022
		£	£	£	£	£
	Admin Salaries	201,494	-	-	201,494	-
	Affiliations & Competition	5,959	-	-	5,959	5,799
	Sporting Clubs Programme	20,253	-	-	20,253	20,819
	Rank Foundation/ Start Here Programme	412	-	-	412	-
	Insurance- Clubs; Public & Employers liability	6,010	-	-	6,010	7,421
	HIYN	2,778	-	-	2,778	-
	Good Relations	13,123	-	-	13,123	-
	Kit/ Uniform	32,239	-	-	32,239	8,494
	Squads- pathways	12,301	-	-	12,301	-
	Commonwealth Games	17,061	-	-	17,061	-
	Sporting Winners	88,869	-	-	88,869	61,123
	Athlete Awards	14,550	-	-	14,550	9,400
	Social Return on Investment	24,000	-	-	24,000	-
	Squads- National	15,985	-	-	15,985	-
	Courses- Coaching & Umpiring	32,747	-	-	32,747	28,747
	Home Events- Europe Netball Competitions	14,478	-	-	14,478	-
	Venue Hire	5,920	-	-	5,920	-
	Staff Costs	16,454	-	-	16,454	222,799
	Lottery Community	-	5,457	-	5,457	-
		524,633	5,457	-	530,090	364,602

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4.2	OTHER EXPENDITURE	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
	Bank Fees	-	3,766	-	3,766	787
	Stationary & Postage	-	1,098	-	1,098	586
	Legal & Professional Fees	-	-	3,054	3,054	3,003
	Rent/ mobiles	-	11,374	-	11,374	7,255
	Staff Costs	-	126	-	126	-
	Gala Dinner	-	1,000	-	1,000	-
	Software & Other Resources	-	4,321	-	4,321	8,566
	Advertising & Promotion	-	345	-	345	395
	Depreciation	-	10,732	-	10,732	10,732
		<u>5,457</u>	<u>27,305</u>	<u>3,054</u>	<u>35,816</u>	<u>31,324</u>
5.	ANALYSIS OF SUPPORT COSTS				2023 £	2022 £
	Support				<u>3,054</u>	<u>-</u>
6.	NET INCOME				2023 £	2022 £
	Net Income is stated after charging/(crediting):					
	Depreciation of intangible assets				<u>10,732</u>	<u>10,732</u>
7.	EMPLOYEES AND REMUNERATION					
	The staff costs comprise:				2023 £	2022 £
	Wages and salaries				198,402	210,523
	Pension costs				<u>16,454</u>	<u>12,276</u>
					<u>214,856</u>	<u>222,799</u>
8.	TANGIBLE FIXED ASSETS					
			Plant and machinery £	Fixtures, fittings and equipment £	Total £	
	Cost					
	At 31 March 2023		<u>2,962</u>	<u>52,693</u>	<u>55,655</u>	
	Depreciation					
	At 1 April 2022		2,962	41,961	44,923	
	Charge for the financial year		-	10,732	10,732	
	At 31 March 2023		<u>2,962</u>	<u>52,693</u>	<u>55,655</u>	
	Net book value					
	At 31 March 2023		<u>-</u>	<u>-</u>	<u>-</u>	
	At 31 March 2022		-	10,732	10,732	

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9.	DEBTORS		2023 £	2022 £		
	Trade debtors		91,712	46,611		
	Prepayments and accrued income		-	29,484		
			91,712	76,095		
10.	CASH AND CASH EQUIVALENTS		2023 £	2022 £		
	Cash and bank balances		120,825	83,594		
11.	CREDITORS		2023 £	2022 £		
	Amounts falling due within one year					
	Trade creditors		28,057	25,713		
	Taxation and social security costs		1,459	-		
	Accruals and deferred income:					
	Pension accrual		-	20,998		
	Other accruals		44,708	26,051		
			74,224	72,762		
12.	FUNDS					
12.1	RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds £	Restricted Funds £	Total Funds £		
	At 1 April 2021	102,449	-	102,449		
	Movement during the financial year	(4,790)	-	(4,790)		
	At 31 March 2022	97,659	-	97,659		
	Movement during the financial year	20,654	20,000	40,654		
	At 31 March 2023	118,313	20,000	138,313		
12.2	ANALYSIS OF MOVEMENTS ON FUNDS					
		Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2023 £
	Restricted funds					
	Restricted	-	405,281	385,281	-	20,000
	Designated Fund	-	-	20,000	20,000	-
		-	405,281	405,281	20,000	20,000
	Unrestricted funds					
	Unrestricted General	97,659	201,279	160,625	(20,000)	118,313
	Total funds	97,659	606,560	565,906	-	138,313

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NOTES TO THE FINANCIAL STATEMENTS

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12.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets	Current liabilities	Total
	£	£	£
Restricted trust funds	212,537	(74,224)	138,313
	<u>212,537</u>	<u>(74,224)</u>	<u>138,313</u>

13. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

14. TRUSTEES' REMUNERATION

The Trustees, nor any person connected with them, have not received remuneration or other benefits from employment with the charity or a related entity.

15. POST-BALANCE SHEET EVENTS

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