

**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 2021

for

THE CANOE ASSOCIATION  
OF  
NORTHERN IRELAND

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

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OF  
NORTHERN IRELAND

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for the Year Ended 31 March 2021

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Strategic Report  
for the Year Ended 31 March 2021

**CANI DIRECTORS & TRUSTEES REPORT 2020/21 STRATEGIC REPORT**  
**Structure, governance, and management**

CANI's Board of Directors and Trustees is made up of volunteers who work to set the strategic aims for CANI and then monitor and drive their progress.

There have been some Board changes during the year. Two directors stood down Phil Goodwin and Claire Young, we thank them for their time and service to CANI. Lee Campbell and David Drake joined as Directors and Trustees; we welcome them to the Board.

There were also changes to the staff team during this year, Siobhan Gilfedder, our administrator for more than 10 years left us as did our performance coach Kieran Dews. At the end of the year more staff changes happened with Lauren Smythe and Paul Harrington leaving CANI.

CANI relies greatly upon a volunteer workforce to support the small number of permanent staff. The Board would like to thank everyone, both staff and volunteers, who enable events, training, committees, coaching sessions, and recreational events to take place.

**Covid 19 Impact and Adjustments**

On the 23rd March 2020 Northern Ireland went in to lockdown with the rest of the United Kingdom.

CANI was obliged to make the most reasonable interpretation of government guidance in the service of its members. In April and May people could paddle as individuals for exercise only if they had water access close to their homes as no travel was permitted. On the 12th June club activity was permitted with a maximum of 10 people allowed to meet up to take part in paddlesport. At this phase social distancing had to be maintained when participating in the sport. However, in July these measures were relaxed further and while actively participating in the sport you did not need to adhere to social distancing and numbers increased to 30 people that could meet to paddle. Educational qualifications and awards started to be delivered in September and continued through November before further lockdown restrictions were put in place. A short window opened between the 11th and 26th December whereby activity could take place with up to 15 people. From the 26th December a further lockdown was enforced and only individuals could go paddling and no organised activity was permitted until the 1st April 2021. Throughout the pandemic CANI worked closely with activity centres and its providers to identify areas of challenge within the guidance. CANI liaised with Sport NI to seek further clarity on the Covid 19 Guidance for paddlesport activity. In mid-March CANI received guidance from Sport NI and the Department for Communities. This guidance was on a Return to Sport from the 1st April for only NGB contracted courses and affiliated clubs, it was not a full return for business, leisure and tourism. CANI lobbied Sport NI and Department for Communities for business, leisure and tourism paddlesport providers to be allowed to return to sport.

CANI recognise that these were challenging times for us all and our first priority was the safety and health of everyone, as we do our level best to stop the spread of the virus. We really appreciate the level of creativity and innovation shown by many within our community to keep people connected throughout this time. Having come through this year we are confident that we are stronger community of paddlers and that we can continue to build back better.

**Objectives and activities**

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, paddlesports and related activities

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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 and performance and financial review form the strategic report of the charity.

## **Achievements & Performance**

### **1) Try, Enjoy & Explore**

#### **a) Participation**

**i) Recreational Paddles:** In terms of participation, recreational paddles were planned but due to the restrictions changing no recreational paddles took place.

**ii) The Outdoor Partnership:** In January 2020 CANI signed up to The Outdoor Partnership (TOP) programme. Through taking the learning, good practice and success of TOP North Wales, the aim of TOP, which is funded £2.9m in total by the National Lottery Communities Fund, is to establish sustainable delivery models in areas of identified need across the UK that are able inspire more people to regularly engage in healthy activities outdoors in order to improve their sporting, educational, social, economic and community potential. In Northern Ireland TOP is delivered in the Newry Mourne and Down, Armagh City, Banbridge and Craigavon and Ards and North Down (AND) Local Council areas. In February 2020, Caoimhe Connor was appointed by TOP as the Northern Ireland Outdoor Activities Development Officer to roll out the TOP activities in these areas and links with the CANI Club & Workforce Manager to co-ordinate participation paddling opportunities and activities. CANI continues to work closely with Caoimhe Connor to provide guidance and support for the role out of paddling activity, coaching and leadership through the TOP programme.

**iii) Community Organisation Engagement:** A sharing & learning meeting took place with the Scouts NI in January 2020 to scope out future opportunities to work in partnership. UK Scouts and Sea Cadets are now engaged in the British Canoeing Delivery Partner Scheme. CANI will work in partnership with Scouts NI through the Delivery Partner Scheme. CANI actively engaged with Coast Guard 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 and there were Stand Up Paddleboard safety workshops delivered by providers and the Club and Workforce Officer.

**iv) Activity Centres and Providers:** Throughout the year when restrictions were relaxed and activity could take place, Activity Centres and Providers across Northern Ireland offered paddlesport activities to thousands of new participants. Due to Covid 19 restrictions people were looking for new experiences to enjoy the outdoors which led to an increase in paddlesport participation. This was very noticeable in the uptake of Stand Up Paddleboarding and Sit on Top Kayaking.

#### **b) Clubs**

**i) Club Numbers:** There were 1,003 club members in 22 clubs in 2019/20. Club membership dropped throughout the period 2020/21 to 581 club members in 13 clubs but is recovering well now that activity is more stable.

**ii) Club Support:** CANI had two partnership posts going into lockdown. During lockdown 1 of these posts was furloughed and the other post continued to support CANI, Affiliated Clubs and Erne Paddlers throughout this period. The Club and Workforce Manager gave additional guidance and support to club members through a variety of resources such as online meetings which has now re-established a monthly Club Panel meeting. CANI continues to support its clubs to build back better.

**iii) Clubmark:** The Sport NI Clubmark programme ended on 31st March 2021. CANI continues to support the clubs that had started the process through to their final club visits when they receive their Clubmark status. CANI is looking at creating new opportunities for this area of club governance and development.

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**iv) Funding:** Sport NI invited CANI to apply for Year 5 Sporting Clubs extension funding. CANI received funding for 1 post holder.

Clubs applied for Covid support funding in January 2021 the following clubs received funding Belfast Canoe Club, County Antrim Paddlesports and Queens University Belfast Paddlesport Club. Further programmes continue to be rolled out through Sport NI and Local Authorities.

Clubs can also apply for funding from Trusts and partners for programmes and to improve facilities. CANI have developed a funding database and template to help clubs seek funding.

### **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 2020/21 CANI undertook its audit with BCAB resulting in CANI maintaining its compliance.

CANI continued to meet the sampling for IV through field visits and desktop IV. This ensured standardisation across all courses being delivered by the tutor and assessor workforce. Tutor and Assessors were kept informed of all developments and changes through the CANI website, emails, phone and webinar. This workforce was also supported with Covid guidance and their delivery of qualifications and awards. Learners were supported via website, email and phone on their pathways including advice and guidance on prerequisites and registrations etc.

Recruitment of leadership providers took place in June 2020 even during the pandemic; 14 existing providers were retained along with gaining 7 new aspirant leadership providers. CANI has delivered and continues to deliver 2-day orientation events for new providers and 1-day community events for existing providers.

**ii) Qualifications and Awards:** This was a very challenging time for the delivery of qualifications and awards as these could only take place between September to December 2020.

### **2) Business**

**i) FSCA:** CANI achieved a robust rating in the Sport NI Financial Systems and Controls Assessment (FSCA) during the 2019/20 and the rating is valid for further 2 years.

**ii) Go Membership:** CANI's GoMembership system has continued to be further developed throughout 2020/21 with new features being added for New CPD Monitoring system, First Aid, Safeguarding, Coach Authorisation Coach finder and Club Finder linked with delivery partner scheme. The new leadership awards were added into the system.

**iv) News Splash:** The CANI News Splash e-zine was launched in August 2019 to underpin and strengthen CANI's communications with members and the wider paddling community across Northern Ireland. The news splash continued to be circulated to members from April 2020 to March 2021.

**v) Access NI:** Access NI applications were processed by CANI during the year. CANI retains its umbrella body status and continues this important service for CANI Clubs, coaches, leaders and volunteers.

### **4) People**

216 learning opportunities took place from April 2020 to March 2021 in safety, leadership training and eLearning. 26 people achieved a coaching or leadership qualification between September and December 2020. We had 21 leadership providers attend their leadership webinar orientation that are continuing to be trained through on the water orientations and community events. Moderation was delivered for 15 tutors and assessors for the coach award and paddlesport instructor. We supported the club volunteer workforce of 514 people with building back from Covid.

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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 Sporting Clubs and Sporting Winners programmes. CANI also works closely with British Canoeing, and the Scottish Canoe Association and Canoe Wales, through the federal agreement which is now in its third year. 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, Disability Sport NI, Belfast City Council and other local Councils, Waterways Ireland the Mary Peters Trust and Equality Commission.

**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.

**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.

**7) Excel**

**Performance**

The Covid pandemic had a big effect on the competition calendar. Some competitions were cancelled or postponed.

Athletes adapted their training to 'train at home', with no access to water or gyms, this was the only option. Even with the restrictions this year, we still had members competing internationally in sprint and slalom.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Ms S Campbell - Trustee

THE CANOE ASSOCIATION

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Report of the Trustees

for the Year Ended 31 March 2021

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 2021. 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  
P Goodwin (resigned 2.11.20)  
B Milligan  
Ms C Young Civil Servant (resigned 2.11.20)  
Ms S Campbell Chartered Accountant (appointed 2.9.20)

**Independent Examiner**

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

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Ms S Campbell - Trustee

Independent Examiner's Report to the Trustees of  
THE CANOE ASSOCIATION  
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**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 2021.

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

Date: .....

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Statement of Financial Activities  
for the Year Ended 31 March 2021

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                          |                             |                             |
| Donations and legacies             |       | 25,413                    | 161,589                  | 187,002                     | 266,637                     |
| <b>Charitable activities</b>       |       |                           |                          |                             |                             |
| Other Trading Activities           |       | -                         | -                        | -                           | 2,995                       |
| Governance Costs                   |       | -                         | 5,078                    | 5,078                       | 6,771                       |
| Other income                       |       | -                         | -                        | -                           | 49                          |
| <b>Total</b>                       |       | 25,413                    | 166,667                  | 192,080                     | 276,452                     |
| <b>EXPENDITURE ON</b>              |       |                           |                          |                             |                             |
| Raising funds                      | 2     | 68,428                    | 161,589                  | 230,017                     | 260,058                     |
| <b>Charitable activities</b>       |       |                           |                          |                             |                             |
| Governance Costs                   |       | -                         | -                        | -                           | 12,191                      |
| Other                              |       | -                         | -                        | -                           | 604                         |
| <b>Total</b>                       |       | 68,428                    | 161,589                  | 230,017                     | 272,853                     |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (43,015)                  | 5,078                    | (37,937)                    | 3,599                       |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                          |                             |                             |
| <b>Total funds brought forward</b> |       | 92,724                    | -                        | 92,724                      | 89,125                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>49,709</u>             | <u>5,078</u>             | <u>54,787</u>               | <u>92,724</u>               |

The notes form part of these financial statements

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Balance Sheet  
31 March 2021

|  | Notes | 2021<br>£     | 2020<br>£     |
|--|-------|---------------|---------------|
| <b>FIXED ASSETS</b>                          |       |               |               |
| Tangible assets                              | 6     | 31,823        | 40,997        |
| <b>CURRENT ASSETS</b>                        |       |               |               |
| Debtors                                      | 7     | 16,248        | 64,309        |
| Cash at bank                                 |       | <u>64,134</u> | <u>25,420</u> |
|  |       | 80,382        | 89,729        |
| <b>CREDITORS</b>                             |       |               |               |
| Amounts falling due within one year          | 8     | (57,418)      | (38,002)      |
|  |       | <u>22,964</u> | <u>51,727</u> |
| <b>NET CURRENT ASSETS</b>                    |       |               |               |
|  |       | 54,787        | 92,724        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>54,787</u> | <u>92,724</u> |
| <b>NET ASSETS</b>                            |       | <u>54,787</u> | <u>92,724</u> |
| <b>FUNDS</b>                                 | 11    |               |               |
| Unrestricted funds                           |       | 49,709        | 92,724        |
| Restricted funds                             |       | <u>5,078</u>  | <u>-</u>      |
| <b>TOTAL FUNDS</b>                           |       | <u>54,787</u> | <u>92,724</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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.

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Balance Sheet - continued  
31 March 2021

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 ..... and were signed on its behalf by:

.....  
S Campbell - Trustee

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Notes to the Financial Statements  
for the Year Ended 31 March 2021

**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.

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Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**2. RAISING FUNDS**

**Raising donations and legacies**

|               | 2021           | 2020           |
|---------------|----------------|----------------|
|               | £              | £              |
| Direct Costs  | 53,822         | 101,640        |
| Support costs | <u>176,195</u> | <u>158,418</u> |
|               | <u>230,017</u> | <u>260,058</u> |

**3. NET INCOME/(EXPENDITURE)**

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

|                             | 2021         | 2020          |
|-----------------------------|--------------|---------------|
|                             | £            | £             |
| Depreciation - owned assets | <u>9,174</u> | <u>12,190</u> |

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**5. STAFF COSTS**

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

|                    | 2021     | 2020     |
|--------------------|----------|----------|
| CANI Staff Members | <u>3</u> | <u>3</u> |

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

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Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**6. TANGIBLE FIXED ASSETS**

|                                      | Freehold<br>property<br>£ | Plant and<br>machinery<br>£ | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£   |
|--------------------------------------|---------------------------|-----------------------------|----------------------------------|----------------------------|---------------|
| <b>COST</b>                          |                           |                             |                                  |                            |               |
| At 1 April 2020 and<br>31 March 2021 | <u>9,143</u>              | <u>56,736</u>               | <u>743</u>                       | <u>8,764</u>               | <u>75,386</u> |
| <b>DEPRECIATION</b>                  |                           |                             |                                  |                            |               |
| At 1 April 2020                      | 1,980                     | 27,308                      | 449                              | 4,652                      | 34,389        |
| Charge for year                      | <u>716</u>                | <u>7,357</u>                | <u>73</u>                        | <u>1,028</u>               | <u>9,174</u>  |
| At 31 March 2021                     | <u>2,696</u>              | <u>34,665</u>               | <u>522</u>                       | <u>5,680</u>               | <u>43,563</u> |
| <b>NET BOOK VALUE</b>                |                           |                             |                                  |                            |               |
| At 31 March 2021                     | <u>6,447</u>              | <u>22,071</u>               | <u>221</u>                       | <u>3,084</u>               | <u>31,823</u> |
| At 31 March 2020                     | <u>7,163</u>              | <u>29,428</u>               | <u>294</u>                       | <u>4,112</u>               | <u>40,997</u> |

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 2021<br>£     | 2020<br>£     |
|--------------------------------|---------------|---------------|
| Trade debtors                  | 2,045         | 4,177         |
| Bad Debt Provision             | -             | (640)         |
| Prepayments and accrued income | 8,925         | 55,629        |
| Prepayments                    | <u>5,278</u>  | <u>5,143</u>  |
|                                | <u>16,248</u> | <u>64,309</u> |

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|  | 2021<br>£     | 2020<br>£     |
|--|---------------|---------------|
| Bank loans and overdrafts (see note 9) | -             | 351           |
| Trade creditors                        | 13,942        | 9,783         |
| Social security and other taxes        | 2,058         | 2,742         |
| Grants                                 | 15,237        | 20,315        |
| Pension Liabilities                    | 456           | 624           |
| Accrued expenses                       | 23,362        | 3,587         |
| Deferred government grants             | <u>2,363</u>  | <u>600</u>    |
|  | <u>57,418</u> | <u>38,002</u> |

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Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**9. LOANS**

An analysis of the maturity of loans is given below:

|  | 2021<br>£ | 2020<br>£  |
|--|-----------|------------|
| Amounts falling due within one year on demand: |           |            |
| Bank overdrafts                                | <u>-</u>  | <u>351</u> |

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                     | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|---------------------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| Fixed assets        | 31,823                    | -                        | 31,823                      | 40,997                      |
| Current assets      | 80,382                    | -                        | 80,382                      | 89,729                      |
| Current liabilities | <u>(62,496)</u>           | <u>5,078</u>             | <u>(57,418)</u>             | <u>(38,002)</u>             |
|                     | <u>49,709</u>             | <u>5,078</u>             | <u>54,787</u>               | <u>92,724</u>               |

**11. MOVEMENT IN FUNDS**

|                           | At 1.4.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.21<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 92,724         | (43,015)                         | 49,709             |
| <b>Restricted funds</b>   |                |                                  |                    |
| Goveerance Fund           | -              | 5,078                            | 5,078              |
|                           | <u>92,724</u>  | <u>(37,937)</u>                  | <u>54,787</u>      |
| <b>TOTAL FUNDS</b>        |                |                                  |                    |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 25,413                     | (68,428)                   | (43,015)                  |
| <b>Restricted funds</b>   |                            |                            |                           |
| Subscriptions             | 161,589                    | (161,589)                  | -                         |
| Goveerance Fund           | <u>5,078</u>               | <u>-</u>                   | <u>5,078</u>              |
|                           | <u>166,667</u>             | <u>(161,589)</u>           | <u>5,078</u>              |
| <b>TOTAL FUNDS</b>        | <u>192,080</u>             | <u>(230,017)</u>           | <u>(37,937)</u>           |

THE CANOE ASSOCIATION  
OF  
NORTHERN IRELAND

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                           | At 1.4.19<br>£    | Net<br>movement<br>in funds<br>£ | At<br>31.3.20<br>£ |
|---------------------------|-------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                   |                                  |                    |
| General fund              | 89,125            | 3,599                            | 92,724             |
|                           | <u>          </u> | <u>          </u>                | <u>          </u>  |
| <b>TOTAL FUNDS</b>        | <u>89,125</u>     | <u>3,599</u>                     | <u>92,724</u>      |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 47,963                     | (44,364)                   | 3,599                     |
| <b>Restricted funds</b>   |                            |                            |                           |
| Subscriptions             | 221,718                    | (221,718)                  | -                         |
| Other Trading activities  | <u>6,771</u>               | <u>(6,771)</u>             | <u>-</u>                  |
|                           | <u>228,489</u>             | <u>(228,489)</u>           | <u>-</u>                  |
| <b>TOTAL FUNDS</b>        | <u>276,452</u>             | <u>(272,853)</u>           | <u>3,599</u>              |

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

|                           | At 1.4.19<br>£    | Net<br>movement<br>in funds<br>£ | At<br>31.3.21<br>£ |
|---------------------------|-------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                   |                                  |                    |
| General fund              | 89,125            | (39,416)                         | 49,709             |
| <b>Restricted funds</b>   |                   |                                  |                    |
| Goveerance Fund           | -                 | 5,078                            | 5,078              |
|                           | <u>          </u> | <u>          </u>                | <u>          </u>  |
| <b>TOTAL FUNDS</b>        | <u>89,125</u>     | <u>(34,338)</u>                  | <u>54,787</u>      |

THE CANOE ASSOCIATION  
OF  
NORTHERN IRELAND

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**11. 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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 73,376                     | (112,792)                  | (39,416)                  |
| <b>Restricted funds</b>   |                            |                            |                           |
| Subscriptions             | 383,307                    | (383,307)                  | -                         |
| Other Trading activities  | 6,771                      | (6,771)                    | -                         |
| Governance Fund           | <u>5,078</u>               | <u>-</u>                   | <u>5,078</u>              |
|                           | <u>395,156</u>             | <u>(390,078)</u>           | <u>5,078</u>              |
| <b>TOTAL FUNDS</b>        | <u><u>468,532</u></u>      | <u><u>(502,870)</u></u>    | <u><u>(34,338)</u></u>    |

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.