Company registration number: NI059740

Athletics Northern Ireland (2008)

Financial statements

31 March 2023

Athletics Northern Ireland (2008)

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Athletics Northern Ireland (2008)

Directors and other information

Directors	DC Seaton MBE	(Resigned 30 March 2023)
	IR Taylor	
	MWJ Cooke	
	KTA Walls	
	DJ Abrahams	
	SL McKay	(Appointed 10 August 2022)
	P Lawther	
	DL Marrs	
	V McDonough	
	J Alexander	(Appointed 7th January 2022)
	H Irwin	(Appointed 7th June 2023)
	B McDaid	(Appointed 15th May 2021)
Secretary	V McDonough	
Company number	NI059740	
Registered office	Old Coach Road Belfast BT9 5PR	
Auditor	Finegan Gibson Causeway Tower 9 James Street South Belfast BT2 8DN	
Bankers	Danske Bank Limited 122 Upper Lisburn Road Belfast	
Solicitors	Edwards & Co 28 Hill Street Belfast BT1 2LA	

Directors report
Year ended 31 March 2023

The directors present their report and the financial statements of the company for the year ended 31 March 2023.

Directors

The directors who served the company during the year were as follows:

DC Seaton MBE	(Resigned 30 March 2023)
IR Taylor	
MWJ Cooke	
KTA Walls	
DJ Abrahams	
SL McKay	(Appointed 10 August 2022)
P Lawther	
DL Marrs	
V McDonough	
J Alexander	(Appointed 7th January 2022)
H Irwin	(Appointed 7th June 2023)
B McDaid	(Appointed 15th May 2021)

Directors responsibilities statement

The directors are responsible for preparing the directors 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 have 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 the profit or loss 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 judgments and accounting estimates that are reasonable and prudent; and
- 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.

Auditor

Each of the persons who is a director at the date of approval of this report confirms that:
- so far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

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

This report was approved by the board of directors on 26 October 2023 and signed on behalf of the board by:

DJ Abrahams	SL McKay
Director	Director

Independent auditor's report to the members of
Athletics Northern Ireland (2008)
Year ended 31 March 2023

Opinion

We have audited the financial statements of Athletics Northern Ireland (2008) (the 'company') for the year ended 31 March 2023 which comprise the statement of comprehensive income, statement of financial position, statement of changes in equity and notes to the financial statements, including a summary of significant accounting policies. 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2023 and of its loss 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. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Independent auditor's report to the members of Athletics Northern Ireland (2008) (continued) Year ended 31 March 2023

Opinions on other matters 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 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.

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 where 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 the 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' exemptions 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 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:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:
" the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
" results of our enquiries of management about their own identification and assessment of the risks of irregularities;
" any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
" identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
" detecting and responding to the risks of fraud and whether management 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.
" the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.
As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential 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 in operation, 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 ongoing compliance with the UK Companies Act and tax 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 for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors 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 company’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 company 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.

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.

Independent auditor's report to the members of Athletics Northern Ireland (2008) (continued) Year ended 31 March 2023

Use of our report

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 auditors 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.

Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson
Chartered Accountants and Statutory Auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

26 October 2023

Athletics Northern Ireland (2008)

Statement of comprehensive income
Year ended 31 March 2023

	Note	**2023**	2022
		£	£
Turnover		911,922	834,524
Other operating income		16,685	17,705
		928,607	852,229
Staff costs		(389,775)	(357,191)
Depreciation and other amounts written off tangible and intangible fixed assets		(5,119)	(5,643)
Other operating expenses		(555,267)	(529,973)
Operating loss		(21,554)	(40,578)
Loss before taxation		(21,554)	(40,578)
Tax on loss		-	-
Loss for the financial year and total comprehensive income		(21,554)	(40,578)

All the activities of the company are from continuing operations.

The notes on pages 11 to 16 form part of these financial statements.

Athletics Northern Ireland (2008)

Statement of financial position
31 March 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**6**	21,636		25,100	
			21,636		25,100
Current assets					
Debtors	**7**	72,600		180,532	
Cash at bank and in hand		78,280		101,913	
		150,880		282,445	
Creditors: amounts falling due within one year	**8**	(121,316)		(234,791)	
Net current assets			29,564		47,654
Total assets less current liabilities			51,200		72,754
Net assets			51,200		72,754
Capital and reserves					
Profit and loss account			51,200		72,754
Shareholders funds			51,200		72,754

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

These financial statements were approved by the board of directors and authorised for issue on 26 October 2023, and are signed on behalf of the board by:

DJ Abrahams
Director

SL McKay
Director

Company registration number: NI059740

The notes on pages 11 to 16 form part of these financial statements.

Athletics Northern Ireland (2008)

Statement of changes in equity
Year ended 31 March 2023

	Profit and loss account	**Total**
	£	**£**
At 1 April 2021	113,332	113,332
Loss for the year	(40,578)	(40,578)
Total comprehensive income for the year	(40,578)	(40,578)
At 31 March 2022 and 1 April 2022	72,754	72,754
Loss for the year	(21,554)	(21,554)
Total comprehensive income for the year	(21,554)	(21,554)
At 31 March 2023	51,200	51,200

1. General information

The company is a private company limited by shares, registered in Northern Ireland. The address of the registered office is Athletics House, Old Coach Road, Belfast, BT9 5PR.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

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

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

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

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

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

Fittings fixtures and equipment	-	20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

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

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

Financial instruments

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

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

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

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

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

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

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

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

Share-based payments

Equity-settled share-based payment transactions are measured at fair value at the date of grant. The fair value is expensed on a straight-line basis over the vesting period, with a corresponding increase in equity. This is based upon the company's estimate of the shares or share options that will eventually vest which takes into account all vesting conditions and non-market performance conditions, with adjustments being made where new information indicates the number of shares or share options expected to vest differs from previous estimates.

Fair value is determined using an appropriate pricing model. All market conditions and non-vesting conditions are taken into account when estimating the fair value of the shares or share options. As long as all other vesting conditions are satsfied, no adjustment is made irrespective of whether market or non-vesting conditions are met.

Where the terms of an equity-settled transaction are modified, an expense is recognised as if the terms had not been modified. In addition, an expense is recognised for any increase in the fair value of the transaction, as measured at the date of modification.

Where an equity-settled transaction is cancelled or settled, it is treated as if it had vested on the date of cancellation or settlement, and any expense not yet recognised in profit or loss is expensed immediately.

Cash-settled share-based payment transactions are measured at the fair value of the liability. Until the liability is settled, the fair value of the liability is re-measured at each reporting date and at the date of settlement, with any changes in fair value recognised in profit or loss for the period.

4. Staff costs

The average number of persons employed by the company during the year amounted to 22 (2022: 25).

	Year ended 2023	Year ended 2022
	£	£
Coaching and development	256,638	275,443
Business and operational staff costs	133,137	81,748
	389,775	357,191

5. Loss before taxation

Loss before taxation is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible assets	5,119	5,643
Fees payable for the audit of the financial statements	4,725	4,500

6. Tangible assets

	Fixtures, fittings and equipment	**Total**
	£	**£**
Cost		
At 1 April 2022	64,441	64,441
Additions	1,655	1,655
At 31 March 2023	66,096	66,096
Depreciation		
At 1 April 2022	39,341	39,341
Charge for the year	5,119	5,119
At 31 March 2023	44,460	44,460
Carrying amount		
At 31 March 2023	21,636	21,636
At 31 March 2022	25,100	25,100

7. Debtors

	2023	2022
	£	£
Other debtors	72,600	37,359
Sport NI debtor	-	143,173
	72,600	180,532

8. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	28,691	77,499
Social security and other taxes	10,059	10,989
Other creditors	82,566	146,303
	121,316	234,791

9. Related parties

UK Athletics (UKA)
David Abrahams acts as a Non Executive director of UKA and is also on the audit & risk committee. Paul Lawther is the Athletics NI Member of UKA and sits on the Standards & Ethics Committee.

Mary Peters Track Ltd (MPT)
MPT remains a legally unconnected entity and is strictly not a related party. David Abrahams, Paul Lawther and Sharon Louise McKay are directors of MPT. A Management contract exists with ANI and is reflected in the accounts. Athletics NI deliver Athlete and Coach programs on behalf of MPT as well as provide management and HR support. Work continues with Edwards and Co appointed as Solicitors to bring MPT under ANI as a subsidiary

Athletics Association Ireland
David Abrahams is a non exec member of the Athletic Association of Ireland Board

10. Conflicts of Interest

An annual conflicts of interest declaration is required of Board and Committee Members. This is supplemented by retaining the need for a declaration of conflicts at each meeting

11. Clubs Coaches & Officials -

All directors are effectively involved in the sport by way of club affiliation, coach or official status. The board is conscious of these potential conflicts but makes every effort to avoid conflicts as they may arise.

Athletics Northern Ireland (2008)

The following pages do not form part of the statutory accounts.

Athletics Northern Ireland (2008)

Detailed income statement
Year ended 31 March 2023

	2023	2022
	£	£
Turnover		
Cross country and road running income	68,888	5,046
Cross country and road running sponsorship	10,000	6,000
Track and Field income	23,479	13,025
Sport NI Grant Income	410,385	432,364
Affiliation fee income	8,155	7,952
Management fee income	8,500	30,000
Course Fee Income	75,819	64,981
Les Jone Room Booking	704	-
Registration fee income	122,242	97,942
Permits and deposit fee income	16,991	5,991
Event Management Fees	3,000	-
Grant Income	138,759	171,223
Commonwealth Games Grant	25,000	-
	911,922	834,524
Gross profit	911,922	834,524
Gross profit percentage	100.0%	100.0%
Overheads		
Distribution costs		
Coach Development Expenses	(4,780)	(4,022)
Squad expenses - general	-	(8,155)
Hospitality	(3,954)	-
Security	(1,494)	-
Event Equipment and Services Hire	(9,760)	(33,276)
Travelling expenses	(127,373)	(129,718)
Support Science/Sports Medicine Services	(13,638)	-
Subsistence	(1,995)	-
Research and Expertise	(8,684)	-
Road Closures	(1,038)	-
Chip Timing	(21,481)	-
Photography	(1,950)	-
Live Stream	(7,928)	-
Sound System	(390)	-
Van Hire	(4,166)	-
Local Transport	(1,936)	-
Medals and Trophies	(9,384)	-
Kit	(2,416)	-
Porta Loos	(1,218)	-
Print/Bibs and Misc	(2,503)	-
Prize Money	(6,925)	(4,835)
Athletic Development Costs	(77,019)	(124,170)
Staff Accomodation	(3,693)	-
Event Costs	(25,144)	(37,463)

Athletics Northern Ireland (2008)

Detailed income statement (continued)
Year ended 31 March 2023

	2023	2022
	£	£
Administrative expenses		
Wages, salaries and staff costs	(360,575)	(324,685)
Equity-settled share-based payments	-	(1)
Employer's social security contributions	(21,351)	(24,841)
Pension costs	(7,849)	(7,664)
Committees and officials	(1,770)	(8,126)
IAAF, UKA, EAA Costs	(269)	(4,130)
Clothing and medals	(9,525)	(10,897)
Insurance	(11,901)	(11,121)
Promotional Costs	(6,864)	(9,056)
Computer bureau costs	(57,138)	(20,171)
Light and heat	(4,452)	(3,151)
Repairs and maintenance	(330)	(902)
Printing, postage and stationery	(3,151)	(2,589)
Telephone	(4,268)	1
Website and Online Costs	(3,536)	(11,177)
Hire of equipment	(1,210)	(2,614)
Agency Costs	(7,857)	-
Entertaining	(2,343)	(1,135)
Legal and professional	(27,741)	(16,635)
Consultancy fees	-	(32,000)
Outsourced finance fees	(35,905)	(25,078)
Auditors remuneration	(4,725)	(4,500)
Bank charges	(1,288)	(783)
Staff expenses	(20,851)	(20,377)
Currency Charges	(7,537)	-
General expenses	(3,737)	(3,893)
Depreciation of tangible assets	(5,119)	(5,643)
	(950,161)	(892,807)
Other operating income		
Sundry income	16,685	17,705
	16,685	17,705
Operating loss	(21,554)	(40,578)
Operating loss percentage	2.4%	4.9%
Loss before taxation	(21,554)	(40,578)