

Police Service of Northern Ireland
Account
2008-2009

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Foreword – Police Property Fund

Background information

The Police (Northern Ireland) Act 2000 and subsequent amendments in the Police (Northern Ireland) Act 2003, made specific provision about policing in Northern Ireland. Section 12 (4) of the 'Act', as amended by Section 7 of the 2003 'Act', refers specifically to the requirement for the Chief Constable to submit the statement of accounts to the Northern Ireland Policing Board (in regard to amounts put at disposal of the Chief Constable by the Policing Board) within such period after the end of the financial year to which they relate as the Secretary of State may determine. This is to allow the Policing Board to meet their own specific requirements under Section 12 (1) (a) of the Act.

Principal activities

The Police Service of Northern Ireland (PSNI) exists to provide effective, high quality and professional policing to all of the people living in Northern Ireland. It aims to do this by working closely with, and in, the whole community. The key themes, which continually drive forward the development of policing services, are partnership and co-operation, both with the community served and with other agencies in the private, public and voluntary sectors. All of this is done against a background of ongoing change and improvements and with a determination to make best use of finite resources, whether financial or human, to provide the best value services possible.

The Police Property Fund is a separate fund, administered by the PSNI and established by regulations under section 2 of the Police (Property) Act 1897, which comprises unclaimed receipts arising from criminal investigations by the PSNI, which the Policing Board donate to charities.

Accounts direction

The Annual Report and Accounts have been prepared in a form directed by the Northern Ireland Office on behalf of the Secretary of State for Northern Ireland, and are in accordance with Section 12 (3) of Part 2 to the Police (Northern Ireland) Act 2000 and subsequent amendments made by the Police (Northern Ireland) Act 2003.

Chief Officers

The Chief Officers who served throughout the year were as follows

Sir Hugh Orde

Chief Constable

Paul Leighton

Deputy Chief Constable

Peter Sheridan (Retired 7 September 2008)

Assistant Chief Constable Crime Operations

Drew Harris (Appointed 8 September 2008, previously ACC Criminal Justice)

Assistant Chief Constable Crime Operations

Roy Toner

Assistant Chief Constable Operational Support

Duncan McCausland (Appointed 15 September 2008, previously ACC Urban)

Assistant Chief Constable Criminal Justice

Judith Gillespie

Assistant Chief Constable Rural Region

Alistair Finlay (Appointed 15 September 2008, previously ACC Crime Support)

Assistant Chief Constable Urban Region

David Jones (Appointed: 8 September, 2008)

Assistant Chief Constable Crime Support

David Best

Director of Finance & Support Services

Joe Stewart

Director of Human Resources

Further details are provided in the Main Annual Report and Accounts of the PSNI.

Corporate Governance

Corporate Governance within PSNI is structured on a committee model, reporting to the Chief Constable's Forum (CCF) made up of all Chief Officers and chaired by the Chief Constable.

Each sub committee of the CCF consists of relevant Chief Officers and other members of the Senior Management Team. These committees provide a conduit through which major policy decisions are formulated and exercise responsibility for specific aspects of governance within the Police Service.

The key sub committees supporting the CCF are the

- Information Management Steering Group;
- Strategic Tasking Coordinating Group;
- Finance, Personnel and Training Committee;
- Organisational Development Committee;
- Procurement, Estates and Transport Committee; and
- Audit and Risk Committee.

The role of the Audit and Risk Committee is to advise the Chief Constable on the adequacy of internal control arrangements including risk management and governance. This committee currently includes two Non-Executive Members, one as Chair, with both Internal and External Audit invited to attend.

Company directorships

Chief Officers held no company directorships or other significant interests which conflicted with their management responsibilities.

Fixed assets

The Police Property Fund has no fixed assets.

Research and development

The Police Property Fund has no activities in the field of research and development.

Interest rate and currency risk

PSNI has no borrowings and relies primarily on Departmental grants for its cash requirements, and is therefore not exposed to liquidity risks. It also has no material deposits. As all significant assets and liabilities are determined in sterling it is not exposed to material interest rate risk or currency risk.

Future developments

There are no plans to significantly develop the activities or scope of the Police Property Fund.

Charitable contributions

No political donations were made during the year. On the direction of the Northern Ireland Policing Board, no Charitable donations were made during the year (2007-2008: £15,233), and items are detailed in Note 2 page 54.

Disabled persons

PSNI is an equal opportunity employer and took full cognisance of the Northern Ireland Civil Service Code of Practice on the employment of people with disabilities.

Employee involvement

PSNI maintains regular communications and contact with managers and staff through meetings, team briefings, seminars, circulars, information bulletins and staff newsletters. It also has well-established arrangements for formal consultation with recognised Trade Union representatives on all significant developments affecting staff.

Health and safety

PSNI is committed to providing for staff an environment that is as far as possible safe and free from risk to health. In line with this commitment, PSNI complied with the relevant legislation.

Payment of suppliers

PSNI is committed to the prompt payment of bills for goods and services received in accordance with the Government's Better Payments Practice Code and British Standard BS 7890 "Achieving Good Payment Performance in Commercial Transactions". Unless otherwise stated in the contract, payment was due within 30 days of the receipt of the goods or services or presentation of a valid invoice or similar demand, whichever is later.

Following the full implementation of a new e-finance payment system during the previous year, PSNI paid 95 per cent of all invoices within 30 days (92 per cent in 2007-2008). In November 2008, Prime Minister Gordon Brown announced that all Government Bodies would pay all external suppliers who provided a correctly rendered invoice to the correct location within 10 days. PSNI paid 66 per cent for the period January – March 2009, of eligible invoices within 10 days, although the 10 day prompt payment initiative is prepared on a different basis to the 30 day one.

Pension liabilities

The pension liabilities of Police Officers are accounted for separately in the PSNI Police Pension Scheme Accounts. Pension benefits and liabilities for Police Staff are provided through the Principal Civil Service Pension Scheme (NI).

Audit services

The Comptroller and Auditor General of the National Audit Office is responsible for the audit of the Police Property Fund Annual Report and Accounts. Audit services are paid by the Police Service of Northern Ireland and therefore payment details are included in their Annual Report and Accounts. The fees for this year are £2,800 (2007-2008: £2,600).

So far as the Chief Constable is aware, there is no relevant audit information of which the Comptroller and Auditor General is unaware. The Chief Constable has taken all the steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the Comptroller and Auditor General is aware of that information.

Annual Report and Accounts & Chief Constable's Report

The Annual Report and Accounts were authorised to be issued and laid in the Houses of Parliament on 10 July 2009.

A full certified copy of these Police Property Fund Annual Report and Accounts will be included on the PSNI's website (www.psni.police.uk), together with the Chief Constable's general report 2008-2009 due to be published in June 2009. The Chief Constables report is posted to every household in Northern Ireland.

Management Commentary

Nature of the business

The Police Property Fund is a separate fund, administered by the PSNI and established by regulations under section 2 of the Police (Property) Act 1897, which comprises unclaimed receipts arising from criminal investigations by the PSNI, which the Policing Board donate to charities.

Review of performance and financial position

The Income and Expenditure Account is set out on page 51 and shows a surplus of £9,021 (2007-2008: surplus of £22,468). No charitable donations were made during the year on the direction of the Northern Ireland Policing Board. The General Fund increased from £39,228 (31 March 2008) to £48,249 (31 March 2009), note 6 on page 55.

The financial statements have been prepared on a going concern basis of accounting.

Risks and uncertainties

There are a number of potential risks and uncertainties which could have a material impact on the PSNI's long-term performance. These risks are managed as part of the PSNI's wider risk and control framework. Details are provided in the Main Annual Report and Accounts of the PSNI.

Remuneration Report

There are no salaries or pensions paid from the Police Property Fund. Details of the PSNI Chief Officer salaries and pensions are detailed in the Main Annual Report and Accounts of the PSNI.

Sir Hugh Orde
Chief Constable
Police Service of Northern Ireland

19 June 2009

Statement of responsibilities of the Police Service of Northern Ireland and the Chief Constable

Under Part II, Sections 12(1), 12(2) and 12(3) of the Police (Northern Ireland) Act 2000, as amended by the Police (Northern Ireland) Act 2003, the Chief Constable of the Police Service of Northern Ireland is required to prepare a statement of accounts on behalf of the Northern Ireland Policing Board, in the form and on the basis directed by the Secretary of State. The Police Property Fund financial statements are prepared on an accruals basis and must give a true and fair view of the income and expenditure, total recognised gains and losses and cash flows for the financial year and the balances held at year end.

In preparing the accounts, the Chief Constable of the PSNI is required to comply with the requirements of the Government Financial Reporting Manual and in particular to

- observe the Accounts Direction issued by the Northern Ireland Office, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on the going concern basis.

The Accounting Officer for the Northern Ireland Office has appointed the Chief Constable of the Police Service of Northern Ireland as Accounting Officer for the Police Property Fund. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the assets of the fund, are set out in Managing Public Money published by HM Treasury.

Statement on Internal Control

Scope of responsibility

As Accounting Officer for the Police Service of Northern Ireland, I have responsibility for maintaining a sound system of internal control that supports the achievement of PSNI's policies, aims and objectives, set by the Northern Ireland Policing Board, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money.

I am directly accountable to the Accounting Officer of the Northern Ireland Office and may be called upon to appear before the Public Accounts Committee. My responsibilities as Chief Constable and Accounting Officer are set out in the Police (Northern Ireland) Act 2000 and in Managing Public Money published by HM Treasury.

The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of organisational policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in PSNI for the year ended 31 March 2009 and up to the date of approval of the annual report and accounts, and accords with Treasury guidance.

Capacity to handle risk

All Chief Officers and Senior Managers, together with the Audit and Risk Committee, have played an important role in providing leadership to the risk management process. In addition, the Corporate Risk Manager continues to provide training, support and guidance to staff throughout the organisation to ensure that staff are equipped to manage risk.

The risk and control framework

A Risk Management Policy document is published to the organisation explaining the underlying approach to risk management and documenting the roles and responsibilities of the Chief Constable, Chief Officers and other relevant parties including line management. In addition, it also includes details of the monitoring and reporting of risk management arrangements. The Risk Policy document will be reviewed and updated during the first quarter of 2009-2010. The findings of the review will be incorporated into a revised policy and published to the organisation in July 2009.

With the publication of the Policing Plan and as part of the development of a fully integrated planning process, all Departments and Districts reviewed their risk registers in light of priorities selected for 2008-2009. The basic methodology for assessing both the likelihood and impact of risk is now firmly embedded within the organisation but continues to be refined to make it more objective.

A Corporate Risk Register has been in place to highlight the most significant strategic risks facing the organisation for 2008-2009. Chief Officers also consider the Corporate Risk Register on a monthly basis at the Chief Constable's Forum (CCF). The key risk priorities facing the organisation during 2008-2009 were in relation to the threat of terrorist attack, funding and legacy investigations. The Corporate Risk Manager provides written reports to CCF to inform decision-making and maintains the Corporate Risk Register on behalf of the Chief Constable. The Corporate Risk Manager also briefs the CCF on emerging risks and significant risks arising from Districts and/or Departments.

Stewardship reporting is a key element of ensuring accountability and ownership of risks and their management within the organisation. All Chief Officers and Senior Managers are required to sign a Stewardship Statement on a half yearly basis to confirm that over a period of time, they have reviewed the risk register for their respective areas of responsibility and assessed the management of the risks identified. The signing of the Stewardship Statements provides assurance that key risks are being managed across the organisation.

Risk management has been incorporated more fully into the corporate planning and decision-making processes of the organisation and provides increased assurance that significant risks will be identified, evaluated and appropriately controlled within the organisation. The remit of the Organisational Development Committee will be expanded to include a strategic management oversight role in relation to the management of risk registers at District/Departmental level. An enhanced programme of risk management inspections is planned for 2009-2010. Trained and qualified staff from within the Policy, Planning and Performance Unit provide ongoing advice and guidance at all levels of the organisation on risk management techniques.

The PSNI Audit and Risk Committee, chaired by a Non Executive Member, is responsible for providing assurance to the Chief Constable that effective risk management, governance and control arrangements are in place. The Committee receives reports on risk management and updates on the Corporate Risk Register. In addition, the Committee also receives reports from both Internal and External Audit and from a number of other assurance sources. PSNI is also subject to regular review by Her Majesty's Inspectorate of Constabulary, the Criminal Justice Inspectorate for Northern Ireland and other independent monitoring bodies, adding to the assurance framework.

Further progress has been made in the overall governance arrangements within the organisation including the implementation of the 'Overview' system to track and manage the implementation of external recommendations arising from third party reports. The Organisational Development Committee (ODC) has provided a satisfactory level of assurance in relation to the effectiveness of this new system during 2008-2009.

During 2008-2009 PSNI reviewed their corporate governance model. The scope of this work included: a Revised Terms of Reference for CCF and the 6 Sub-Committees reporting through to CCF, the Corporate Governance Assurance Framework and the Charter for the Committees.

A new Service Procedure was developed in relation to the above model and approved by CCF in January 2009. PSNI are currently in the process of implementing the revised governance model with sound progress having been made in relation to the development of the assurance framework. Committee Secretaries are in the process of being appointed and they will take play a key role in the implementation of this model. PSNI have plans to undertake during 2009-2010 an operational assurance inspection programme to ensure ongoing compliance against operational service instructions.

PSNI is acutely aware of the need for all information used for operational purposes and financial reporting purposes to be captured and processed accurately and to an appropriate quality standard, particularly where it is used by third parties or relied upon by other agencies within the Criminal Justice community.

PSNI has developed an Information Assurance Strategy under the direction of the Senior Information Risk Owner (ACC Operational Support). The Information Management Committee approved this Strategy in March 2009. Key components of the IS Strategy include security policy implementation, the application of physical, personnel and operational security controls and the delivery of an education, training and awareness programme. The Information Assurance Governance framework is informed by means of the Information Risk Register, which details the current level of risk and from which an implementation plan has been developed to enhance the control environment in relation to information risk management.

Review of effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the Internal Auditors and the Chief Officers within the organisation who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. The Chief Officers and the Audit and Risk Committee have advised me on the implications of the result of my review of the effectiveness of the system of internal control, and a plan to address weaknesses and ensure continuous improvement of the system is in place.

As Accounting Officer I have received reports from the Chair of the Audit and Risk Committee concerning internal control, governance and risk. During the year Deloitte LLP provided an Internal Audit Service in accordance with the standards defined in the Government Internal Audit Manual. They submitted regular reports together with recommendations for improvement. In addition, the Head of Internal Audit has issued an independent opinion on the adequacy and effectiveness of the organisations system of internal control.

Sir Hugh Orde
Chief Constable
Police Service of Northern Ireland

19 June 2009

The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament

I certify that I have audited the financial statements of the Police Property Fund of the Police Service of Northern Ireland for the year ended 31 March 2009 under the Police (Northern Ireland) Act 2000 as amended by the Police (Northern Ireland) Act 2003. These comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes. These financial statements have been prepared under the accounting policies set out within them.

Respective responsibilities of the Police Service of Northern Ireland, the Chief Constable and Auditor

The Police Service of Northern Ireland and the Chief Constable as Accounting Officer are responsible for preparing the Annual Report and the financial statements in accordance with the Police (Northern Ireland) Act 2000 as amended by the Police (Northern Ireland) Act 2003 and directions made thereunder by the Secretary of State for Northern Ireland and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of Responsibilities of the Police Service of Northern Ireland and the Chief Constable.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements have been properly prepared in accordance with the Police (Northern Ireland) Act 2000 as amended by the Police (Northern Ireland) Act 2003 and directions made thereunder by the Secretary of State for Northern Ireland. I report to you whether, in my opinion, the information, which comprises the Foreword and Management Commentary, included in the Annual Report is consistent with the financial statements. I also report whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

In addition, I report to you if the Police Service of Northern Ireland has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by HM Treasury regarding remuneration and other transactions is not disclosed.

I review whether the Statement on Internal control reflects the Police Service of Northern Ireland's compliance with HM Treasury's guidance, and I report if it does not. I am not required to consider whether this statement covers all risks and controls, or form an opinion on the effectiveness of the Police Service of Northern Ireland's corporate governance procedures or its risk and control procedures.

Basis of audit opinions

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Police Service of Northern Ireland and the Accounting Officer in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Police Service of Northern Ireland's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error, and that in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinions

In my opinion

- the financial statements give a true and fair view, in accordance with the Police (Northern Ireland) Act 2000 as amended by the Police (Northern Ireland) Act 2003 and directions made thereunder by the Secretary of State for Northern Ireland, of the state of the Police Property Fund of the Police service of Northern Ireland's affairs as at 31 March 2009 and of its surplus for the year then ended;
- the financial statements have been properly prepared in accordance with the Police (Northern Ireland) Act 2000 as amended by the Police (Northern Ireland) Act 2003 and directions made thereunder by the Secretary of State for Northern Ireland; and
- information, which comprises the Foreword and Management Commentary, included within the Annual Report, is consistent with the financial statements.

Opinion on regularity

In my opinion, in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.

Amyas C E Morse
Comptroller and Auditor General

10 July 2009

National Audit Office
151 Buckingham Palace Road
Victoria London
SW1W 9SS

Income and Expenditure Account for the year ended 31 March 2009

| | Notes | Year ended 31 March 2009 | Year ended 31 March 2008 |
|---|-------|---|-----------------------------------|
| Income | | | |
| Proceeds from sale of seized and lost property | | 9,058 | 39,854 |
| Expenditure | | | |
| Charitable donations | 2 | 0 | (15,233) |
| Sundry expenses of collection, storage and disposal | | (37) | (2,153) |
| Other disbursements | 3 | 0 | 0 |
| | | (37) | (17,386) |
| Surplus for the year | | 9,021 | 22,468 |

There have been no gains or losses other than those recognised in the Income and Expenditure account.

The notes on pages 54 to 55 form part of this account.

All amounts above relate to continuing activities.

Balance Sheet as at 31 March 2009

| | Notes | Year ended 31 March 2009 | Year ended 31 March 2008 |
|--|-------|-----------------------------------|-----------------------------------|
| Current assets | | | |
| Debtor | 4 | 48,249 | 43,171 |
| Current liabilities | | | |
| Creditor | 5 | 0 | (3,943) |
| Net current assets | | 48,249 | 39,228 |
| Total assets less total liabilities | | 48,249 | 39,228 |
| Creditors: amounts falling due after more than one year | | | |
| Financed by | | | |
| Reserves | | | |
| General fund | 6 | 48,249 | 39,228 |

The notes on pages 54 to 55 form part of this account.

Sir Hugh Orde
Chief Constable
Police Service of Northern Ireland

19 June 2009

Cash Flow Statement for the year ended 31 March 2009

| | Notes | Year ended 31 March 2009 | Year ended 31 March 2008 |
|--|-------|---|-----------------------------------|
| Net cash inflow from operating activities | 7 | <u>0</u> | <u>0</u> |
| Increase/(Decrease) in cash | | <u>0</u> | <u>0</u> |

The notes on pages 54 to 55 form part of this account.

Notes to the Annual Financial Statements for the year ended 31 March 2009

1 Statement of principal accounting policies

These financial statements have been prepared in accordance with the 2008-2009 Government Financial Reporting Manual (FRoM) issued by HM Treasury. The accounting policies contained in the FRoM follow UK generally accepted accounting practice for companies (UK GAAP) to the extent that it is meaningful and appropriate to the public sector.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of fixed assets at their value to the business by reference to their current costs.

1.2 Value added tax

Income is shown exclusive of Value Added Tax. Irrecoverable VAT is charged to the relevant payment category.

1.3 Bank

The Police Property Fund has no separate bank account. It utilises the banking arrangements of the PSNI.

2 Charitable donations

| | Year ended 31 March 2009 | Year ended 31 March 2008 |
|--|---|-----------------------------------|
| Age Concern | 0 | 280 |
| Foyle and District Road Safety Committee | 0 | 500 |
| Older People North West/Age Concern | 0 | 500 |
| Children In Crossfire | 0 | 500 |
| Derry Children's Commission | 0 | 500 |
| Cookstown & District Disability Forum | 0 | 760 |
| RAYS | 0 | 1,000 |
| Focus on Family | 0 | 1,163 |
| 999 Charity 2008 | 0 | 1,500 |
| Cheers Youth Centre | 0 | 1,500 |
| Magnet TALK Programme | 0 | 1,500 |
| React and Breakthru | 0 | 1,500 |
| Childline | 0 | 1,500 |
| Morph | 0 | 2,500 |
| Benevolent Fund | 0 | 30 |
| | <u>0</u> | <u>15,233</u> |

3 Other disbursements

There have been no disbursements under this category in 2008-2009 or 2007-2008.

4 Debtor

| | Year ended 31 March 2009 | Year ended 31 March 2008 |
|-------------------------|---|-----------------------------------|
| Money due from the PSNI | <u>48,249</u> | <u>43,171</u> |

5 Creditor

| | | |
|-----------------------|----------|--------------|
| Money due to the PSNI | <u>0</u> | <u>3,943</u> |
|-----------------------|----------|--------------|

6 General fund

| | | |
|-----------------------|----------------------|---------------|
| Balance at 1 April | 39,228 | 16,760 |
| Add Surplus for year | 9,021 | 22,468 |
| Money due to the PSNI | <u>48,249</u> | <u>39,228</u> |

7 Reconciliation of Operating Surplus/(Deficit) for the year to Net Cash Flow from Operating Activities

| | | |
|----------------------------------|-----------------|----------|
| Operating Surplus | 9,021 | 22,468 |
| Decrease/(Increase) in debtors | (5,078) | (25,608) |
| (Decrease)/Increase in creditors | (3,943) | 3,140 |
| | <u>0</u> | <u>0</u> |

8 Related party disclosures

PSNI is a body of constables, funded through the NIPB which is a Non-Departmental Public Body of the NIO.

The NIO and NIPB are regarded as related parties.

None of the senior staff of PSNI undertook any transactions during the year.

9 Post balance sheet events

There are no material post balance sheet events.

For further information about the National Audit Office please contact

National Audit Office
Press Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP
Tel: 020 7798 7400
Email: enquiries@nao.gsi.gov.uk

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