

COUNTY ARMAGH PHOENIX GROUP LIMITED

(Company Limited by Guarantee)

Report
and
Financial Statements

FOR THE YEAR ENDED 31 MARCH 2023

The Charity Commission for NI Registration Number – NIC102214

HMRC Charities Reference Number – XT10779

Company Registration Number – NI 625805

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DIRECTORS AND OTHER INFORMATION

DIRECTORS, OFFICE BEARERS AND RESPONSIBILITIES:

David Hammerton – Chairman / Director
Stanley Burrows – Secretary / Director
Robert Newell – Treasurer / Director – appointed 06/12/2023
Eleanor Johnston – Vice Chairman / Director
Enid Birch – Committee Member / Director
Robert Dundas – Committee Member / Director - resigned
06/12/2023

COMPANY PRINCIPAL PLACE OF BUSINESS AND CONTACT DETAILS:

3 Mallview Terrace
Armagh BT61 9AN

Website: www.capg.online
Email: info@capg.online
Telephone: 028 3752 7802

INDEPENDENT EXAMINER:

WHR ACCOUNTANTS LTD
Chartered Certified Accountants
Statutory Auditors
Audit House
56 English Street
Armagh BT61 7LG

BANKERS:

First Trust Bank
18 – 20 Scotch Street
Dungannon BT70 1AZ

REGISTERED COMPANY NUMBER:

NI625805

REGISTERED OFFICE:

County Armagh Phoenix Group Limited
3 Mallview Terrace
Armagh BT61 9AN

REPORT OF THE TRUSTEES

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, submit their annual report and the financial statements for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2008 in preparing the annual report and financial statements of the charity.

Reference and Administrative details of the Charity, its Trustees and Advisers

Details contained in Page 3.

Structure, Governance and Management

The charity is a charitable company limited by guarantee and was incorporated on 23 July 2014. It is governed by a memorandum and articles of association. The company's objects are specifically restricted to the relief of poverty, the advancement of education, the preservation and protection of health, the promotion of equality and diversity and the promotion of the benefit of the victims and survivors of paramilitary violence and terrorism and other inhabitants of local communities throughout Northern Ireland.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Law applicable to charities in Northern Ireland require the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with (applicable law, regulations and trust deed). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Assessment

The trustees do not believe the company is subject to any substantial risks beyond the liabilities disclosed in the financial accounts. The company has one employee and rent office premises. It holds public liability insurance. The company has a formal risk assessment register, which is reviewed on a regular basis.

continued **REPORT OF THE TRUSTEES**

Statement of Disclosure of Information to Independent Examiner

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

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

Objectives and Activities

The centre is staffed by one Administrator and Volunteers from the Group. The Company provides a welfare and community group for retired security and armed service personnel. It holds about 45 events each year which include health talks, welfare talks, craft classes, flower arranging, outdoor pursuits, respite day and evening trips, cookery and coffee/information mornings.

Achievements and Performance

CAPG Ltd continues to support our member organisations affected as a result of terrorism and to ensure that our fallen comrades and their families are not forgotten. This has been achieved by ensuring that members are free from isolation by meeting frequently with other members through the activities provided and by learning new skills.

Financial Review

The directors believe the period end financial position was satisfactory.

£69,888 of revenue grants were received during the year ended 31 March 2023.

The Victims & Survivors Service are the County Armagh Phoenix Group Ltd core funders.

Independent Examiner

A resolution proposing that WHR ACCOUNTANTS LTD be re-appointed as independent examiner of the charity will be put to the Annual General Meeting.

This Report was approved by the Board on 22 December 2023.



MR STANLEY BURROWS
DIRECTOR

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF COUNTY ARMAGH PHOENIX GROUP LIMITED

We report on the accounts of the charity for the Year Ended 31 March 2023 set out on pages 7 - 13.

Respective Responsibilities of Trustees and Independent Examiner

The charity's trustees [who are also the directors of County Armagh Phoenix Limited for the purposes of company law] are responsible for the preparation of the accounts. Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to state – on the basis of our examination – whether particular matters have come to our attention.

Basis of Independent Examiner's Statement

Our examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on whether the accounts present a 'true and fair view'.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention :

- 1 which gives us reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that :
 - proper books of account are kept [in accordance with Section 386 of the Companies act 2006];
and
 - accounts are prepared which agree with the books of account and comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice : Accounting and Reporting by Charities;

or

- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



WHR Accountants Ltd
Independent Examiner
56 English Street Armagh BT61 7LG

22 December 2023

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating the Income and Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023	Total 2022
INCOMING RESOURCES:						
Donations and Gift Aid	2.	2,614	-	4,092	6,706	4,667
<u>Activities in furtherance of the charity's objectives:</u>						
Grants receivable	3.	-	69,888	-	69,888	61,976
<u>Activities for generating funds:</u>						
<u>Other incoming resources:</u>						
Fundraising and other	4.	6,805	-	-	6,805	3,850
Interest received		-	-	23	23	-
TOTAL INCOMING RESOURCES		9,419	69,888	4,115	83,422	70,493
RESOURCES EXPENDED:						
<u>Costs of generating funds:</u>						
Fundraising and publicity	7.	-	-	56	56	-
NET INCOMING RESOURCES AVAILABLE FOR CHARITABLE APPLICATIONS		9,419	69,888	4,059	83,366	70,493
<u>Charitable expenditure:</u>						
Grants payable in furtherance of the charity's objectives		-	-	-	-	-
Cost of activities in furtherance of charitable objectives	8.	4,187	49,774	1,442	55,403	46,887
Management and administration	9.	161	18,452	94	18,707	16,458
TOTAL CHARITABLE EXPENDITURE		4,348	68,226	1,536	74,110	63,345
TOTAL RESOURCES EXPENDED		4,348	68,226	1,592	74,166	63,345
NET INCOMING/(OUTGOING) RESOURCES FOR THE PERIOD		5,071	1,662	2,523	9,256	7,148
Total funds at 1 April 2022		22,107	(4,123)	7,611	25,595	18,447
Transfers between funds / Taxation		-	-	-	-	-
Total funds at 31 March 2023		27,178	(2,461)	10,134	34,851	25,595

The charity has no recognised gains or losses other than the results for the year as set out above.

All the activities of the charity are classed as continuing.

The notes on pages 10 to 14 form an integral part of the financial statements.

BALANCE SHEET


	<u>NOTE</u>	<u>2023</u>	<u>2022</u>
FIXED ASSETS:			
Tangible Assets	10.	3,461	2,745
Investments		-	-
		3,461	2,745
CURRENT ASSETS:			
Debtors	14.	373	359
Cash at Bank and in Hand	12.	33,187	26,529
		33,560	26,888
CREDITORS:			
Amounts falling due within one year	13.	(2,170)	(4,038)
NET CURRENT ASSETS		31,390	22,850
TOTAL ASSETS LESS CURRENT LIABILITIES		34,851	25,595
CREDITORS:			
Amounts falling due after more than one year		-	-
NET ASSETS		34,851	25,595
FUNDS:			
Unrestricted		27,178	22,107
Restricted		(2,461)	(4,123)
Endowment		10,134	7,611
TOTAL FUNDS		34,851	25,595

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

These financial statements were approved by the trustees on 22 December 2023, and are signed on their behalf by :



MR ROBERT NEWELL
 DIRECTOR



MR STANLEY BURROWS
 DIRECTOR

FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

(a) Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of 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 and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2008.

(b) Company status

The charity is a company limited by guarantee. The members of the company are the trustees named on Page 3. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

(c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Endowment funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each endowment fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

(d) Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects.

No amounts are included in the financial statements for services donated by volunteers.

(e) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

(f) Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, Fittings and Equipment – 10% reducing balance.

Continued FINANCIAL STATEMENTS

2. DONATIONS	Total 2023	Total 2022	Endowment Funds £	Restricted Funds £	Unrestricted Funds £
Memorial Fund donations	3,352	4,667	3,352	-	-
Other donations	2,614	-	-	-	2,614
Gift Aid due	740	-	740	-	-
	6,706	4,667	4,092	-	2,614

3. GRANTS RECEIVABLE:	Total 2023	Total 2022	Endowment Funds £	Restricted Funds £	Unrestricted Funds £
VSS – Peace IV Winter	-	13,112	-	-	-
VSS – Peace IV Summer	17,649	6,881	-	17,649	-
Victims & Survivors Service	52,239	41,983	-	52,239	-
DCMS Schemes	-	-	-	-	-
	69,888	61,976	-	69,888	-

4. FUNDRAISING AND OTHER	Total 2023	Total 2022	Endowment Funds £	Restricted Funds £	Unrestricted Funds £
Printing UDR	497	400	-	-	497
Fundraising	6,308	3,450	-	-	6,308
	6,805	3,850	-	-	6,805

5. TRUSTEES' REMUNERATION AND BENEFITS

The trustees neither received nor waived any emolument during the year.

TRUSTEES' EXPENSES

Trustees have been reimbursed for any expenses they incurred in connection with the charity.

6. STAFF COSTS	2023	2022
Wages and salaries	17,789	15,682
Social Security costs	-	-
Pension cost	534	471
	18,323	16,153

Continued FINANCIAL STATEMENTS

7. FUNDRAISING AND PUBLICITY	Total 2023	Total 2022	Endowment Expend	Restricted Expend	Unrestricted Expenditure
Advertising	56	-	56	-	-
Badges	-	-	-	-	-
	56	-	56	-	-

8. COSTS OF ACTIVITIES IN FURTHERANCE OF CHARITABLE ACTIVITIES:	Total 2023	Total 2022	Endowment Expend	Restricted Expend	Unrestricted Expenditure
Rent	3,600	3,600	-	3,600	-
Insurance	1,106	1,222	458	648	-
Personal development costs-Note 11	39,386	35,096	-	35,864	3,522
Postage and Stationery	2,961	1,382	-	2,931	30
Travel expenses	830	598	-	807	23
Accountancy	600	600	-	600	-
Bank charges & Interest	405	236	-	313	92
Light & Heat & Maintenance	3,416	2,661	-	3,416	-
Telephone & Internet	1,403	1,281	-	1,403	-
Grant repaid	-	-	-	-	-
Sundry expenses	520	100	-	-	520
Covid -19 expenses	-	-	-	-	-
Memorial Wall costs	984	-	984	-	-
Architect Fees	-	-	-	-	-
Hospitality	192	111	-	192	-
	55,403	46,887	1,442	49,774	4,187

9. MANAGEMENT AND ADMINISTRATION	Total 2023	Total 2022	Endowment Expend	Restricted Expend	Unrestricted Expenditure
Wages and Salaries	17,789	15,682	-	17,789	-
Pensions	534	471	-	534	-
Depreciation – Fixtures, Fittings & Equipment	384	305	94	129	161
	18,707	16,458	94	18,452	161

Continued FINANCIAL STATEMENTS

10. TANGIBLE ASSETS	Fixtures & Equipment	Total
Cost		
At 1 st April 2022	5,527	5,527
Additions	1,100	1,100
Disposals	-	-
Grants	-	-
At 31 st March 2023	6,627	6,627
Depreciation		
At 1 st April 2022	2,782	2,782
Charge for the year	384	384
Eliminated on disposal	-	-
At 31 st March 2023	3,166	3,116
Net book values		
At 31 st March 2022	2,745	2,745
At 31 st March 2023	3,461	3,461

11. PERSONAL DEVELOPMENT COSTS	2023	2022
CAPG activities	3,522	-
Coffee morning	-	-
Befriending operational costs	3,971	2,056
Befriending mileage	4,063	4,159
Flower arranging	-	-
Day respite	6,180	4,890
Military history	-	-
Healthy lifestyle	-	-
Befriender Reward	4,754	4,205
Activities due to Covid - 19	-	-
Walking group	-	-
Peace IV Summer activities	17,089	6,774
Peace IV Winter activities	(193)	13,012
	39,386	35,096

12. CASH AT BANK AND IN HAND	2023	2022
First Trust Bank – CAPG Fundraising Current Account	14,763	12,332
First Trust Bank – VSS Current Account	3,247	1,663
First Trust Bank – Wall Memorial Fund Account	15,177	12,534
	33,187	26,529

Continued FINANCIAL STATEMENTS

13. CREDITORS DUE WITHIN ONE YEAR	2023	2022
Accountancy	600	600
Bank charges	60	87
VSS overpayment	1,510	1,510
Travel expenses	-	49
Telephone	-	43
Hospitality	-	4
Personal Development costs	-	1,745
Postage and Stationery	-	-
Memorial Wall Costs	-	-
	2,170	4,038

14. DEBTORS	2023	2022
Insurance prepaid	344	330
Other debtors	29	29
Gift Aid due from HMRC	-	-
	373	359

15. DIRECTORS REMUNERATION

There is no directors' remuneration.

16. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital.

17. MOVEMENT IN FUNDS	Net Movement in Funds		TOTAL
	At 1 4 22	At 31 3 23	
Unrestricted Funds - General fund	22,107	5,071	27,178
Restricted Funds - Victims & Survivors Service	(4,123)	1,662	(2,461)
Restricted Funds - Awards for All	-	-	-
Endowment Funds - Memorial fund	7,611	2,523	10,134
TOTAL FUNDS	25,595	9,256	34,851