

County Armagh Phoenix Group Limited
(Company limited by guarantee)

Report of the Trustees and Financial Statements
for the year ended 31 March 2024

Company Registered Number: NI625805

Registered Charity Number: NIC 102214

Noel Conn & Company
Chartered Accountants

Accounts for the year ended 31 March 2024

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Directors and Other Information

Directors

David Hammerton
Eleanor Johnston
Stanley Burrows
Robert James Newell
Enid Birch

Secretary and registered office

Stanley Burrows
3A Mallview Terrace
Armagh
BT61 9AN

Telephone: 028 37527802
Email: info@capg.online
Website: www.capg.online

Reporting Accountant

Noel Conn and Company
7 Seven Houses
Upper English Street
Armagh
BT61 7LA

Bankers

First Trust
18 – 20 Scotch Street
Dungannon
BT70 1AZ

Charity Commission NI Number

NIC 102214

Company Number

NI 625805

Directors and Trustees report for the year ended 31 March 2024

The Directors of the charitable company (who are also Trustees for the purposes of charity law) present their annual report together with the audited financial statements for the year ended 31 March 2024. The trustees who served during the year and up to the date of this report are included on page 2 of the Accounts.

The trustees have adopted the provisions of the Statement of recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Structure, governance, and management Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 23 July 2014. It is registered with the Charity Commission for Northern Ireland under charity number NIC 102214. The company is a private limited company by guarantee without share capital use of 'Limited' exemption.

Statement of Public Benefit

Education Purpose

To provide courses for members and their spouses teach them new skills which can be used in a non-security force environment. Benefit. By providing some form of re-education we can help to remove the effects of our members who became institutionalised during their service Demonstrated. Through feedback from participants and instructor evaluation Harm. With proper supervision there is no harm, danger or negative outcome

Health Purpose

To provide advice and training in First Aid and Health Awareness to members of CAPG in County Armagh Benefit. Educating members about their health as they grow older and teaching them to recognise the need for healthy diet and lifestyle and also to recognise symptoms or warning signs in their own health Demonstrated. Through feedback from participants and instructor evaluation Harm. With proper supervision there is no harm, danger or negative outcome

Remembrance Purpose

To erect a Memorial Wall to commemorate those members of the Security Forces who gave their lives in County Armagh since the formation of the State. This will be accompanied by some form of printed historical record. Benefit. This will be the only Memorial bearing all the names of security forces who were victims of terrorism in County Armagh since 1922. It will ensure the widows and families of the fallen that they and their loved ones have not been forgotten. This includes widows and families from mainland UK some of whom have no Memorial to their lost ones. It will offer a place for people to remember and reflect. Demonstrated. The success in raising the necessary funds for this project will demonstrate the desire for this work to be complete Harm There is no harm, danger or negative outcome

Heritage and Culture Purpose

To provide historical tours of County Armagh to educate people about the depth of violence that took place in the County Benefit. Informing members and their families about the terrorist campaigns which have occurred since the formation of Northern Ireland, and in particular the extreme depth of violence which took place throughout County Armagh between 1969 and 1999. Harm There is no harm, danger or negative outcome

Citizen Community Development Purpose

To provide a befriending service to our older members who live alone throughout County Armagh Benefit. Supporting Befriendees in maintaining and developing self-worth, confidence and independence, and also help them in maintaining a trusting, honest, consistent and supportive relationship. To give a point of contact to them and help them overcome a fear of social isolation and keep them involved in and be part of the community. Demonstrated Through the monitoring of this service and feedback from Befriendees Harm. The service is strictly monitored and there is no harm, danger or negative outcome.

Objectives and Activities

The Trustees believe that both our purposes and the activities undertaken in this last financial year clearly satisfy elements of the public benefit requirement.

The County Armagh Phoenix Group Limited delivers a range of support services including:

1. Support services and activities to former security force members in County Armagh;
2. Provide relief of poverty and disability of victims and survivors, and their carers;
3. Create conditions of healing and recovery whereby members can become active within their community;
4. Improve the conditions and quality of life for victims and survivors of paramilitary terrorism;
5. Increased self esteem and confidence in individual members;
6. Increased social integration of individuals into group based activities;(a lot of members have felt socially isolated since leaving service and feel forgotten about by society in Northern Ireland.)
7. Increased participation of members through volunteering opportunities;
8. Broadening of cultural and historical awareness;
9. Achievement of accredited training and development;
10. Increased participation in group based respite activities;
11. Decreased levels of anxiety, fear, mistrust and social isolation impacting on individuals' lives;
12. Develop strategic partnerships with community/voluntary/statutory sector based organisations for the purpose of ensuring quality and sustainable services are provided for the innocent victims and survivors of terrorism.
13. Offer services in an accessible, localised manner which will enable the individually needs of innocent victims and survivors of terrorism to be best met.
14. Provide opportunities for Volunteers to develop their skills, so enabling them to be an intrinsic part of the overall service delivery model within CAPG
15. Empower those whom we support to make the transition from 'Victim' to 'Survivor' as part of an overall process of individual healing and recovery. Help Members develop their social and educational skills
Befriending Research


Financial Review

During the year ended 31 March 2024, the charity received funding of £49,410, and donations, fundraising and other income of £7,753, which yielded a surplus of £3,775.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to reduce these risks. The company has one employee and rent office premises. It holds public liability insurance. The company has a formal risk assessment register, which is review on a regular basis

By order of the Directors



Director

23/12/24,

Date

Statement of Directors' and Trustees' Responsibilities

The Directors (who are also Trustees of County Armagh Phoenix Group Limited for the purposes of charity law) are responsible for preparing the Directors' and Trustees' Annual Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102). Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the application of accounting standards has been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors and trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our Independent Examiner

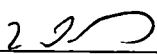
In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information of which the charitable company's Independent Examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the company's Independent Examiner is aware of that information.

Reporting Accountants

A resolution to re-appoint Noel Conn & Company, will be proposed at the annual general meeting.
By Order of the board

By order of the Directors



Director

23/12/24

Date

Independent Examiner's report for the year ended 31 March 2024

We report on the accounts of County Armagh Phoenix Group Limited for the year ended 31 March 2024, which are set out on pages 9 to 16.

Respective responsibilities of charity trustees and examiner

As the charity trustees (and also the directors of the company 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. Having being satisfied that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to our attention.

Basis of independent accountants' report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters. Our role is to state whether any material matters have come to our attention giving us cause to believe:

- That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- That the accounts do not accord with those accounting records
- That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
- That there is further information needed for a proper understanding of the accounts to be reached.

We have completed our examination and have no concerns in respect of the matters listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



Noel Conn & Company

Chartered Accountants

7 Seven Houses

Upper English Street

Armagh

BT61 7LA

23 December 2024

Statement of Financial Activities for the year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources:						
Donations and Gift Aid	2	661	-	3,501	4,162	6,706
Fundraising and other	3	3,480	-	-	3,480	6,805
Interest Received		-	-	111	111	23
Grants Received	4	-	49,410	-	49,410	69,888
Total Incoming Resources		4,141	49,410	3,612	57,163	83,422
Resources Expended:						
Fundraising and Publicity	5	-	-	-	-	56
Net Income from Resources Available For Charitable Applications		4,141	49,410	3,612	57,163	83,366
Charitable Expenditure:						
Cost of activities for charitable objectives	6	3,636	28,514	1,700	33,850	55,403
Management and Administration	7	-	19,538	-	19,538	18,707
Total Charitable Expenditure		3,636	48,052	1,700	53,388	74,110
Total Resources Expended		3,636	48,052	1,700	53,388	74,166
Net Income/Expenditure for the year		505	1,358	1,912	3,775	9,256
Gross Transfers between funds		-	-	-	-	-
Net Income/(expenditure) for the year		505	1,358	1,912	3,775	9,256
Reconciliation of Funds						
Total funds brought forward		27,177	(2,461)	10,134	34,851	25,595
Total Funds to Carry Forward		27,682	(1,103)	12,046	38,625	34,851

Balance Sheet as at 31 March 2024

Employment of Capital	<u>Notes</u>	Total Funds 2024 £	Total Funds 2023 £
Fixed Assets			
Tangible Assets	10	3,115	3,461
Current Assets			
Debtors and Prepayments	12	397	373
Bank and Cash	13	37,482	33,187
		<u>37,879</u>	<u>33,560</u>
Current Liabilities			
Sundry Creditors and Accruals	14	2,369	2,171
		<u>2,369</u>	<u>2,171</u>
Net Current Assets		35,510	31,389
Total Assets Less Current Liabilities		<u>38,625</u>	<u>34,850</u>
Funds			
Unrestricted Funds	9	27,682	27,177
Restricted Funds	9	(1,103)	(2,461)
Endowment	9	12,046	10,134
		<u>38,625</u>	<u>34,850</u>

I approve these accounts on behalf of the Board of Trustees and confirm that we have made available all relevant records and information required for their preparation



Trustee

23/12/24

Date

The notes on pages 11-16 form part of these accounts.

Notes to the accounts for the year ended 31 March 2024**1 Principal accounting policies**

The financial statements have been prepared in accordance with applicable Accounting Standards in the United Kingdom and the Charities Act (Northern Ireland) 2008. A summary of the more important accounting policies, which have been applied consistently, is set out below.

Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. County Armagh Phoenix Group Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Taxation

The charity is exempt from tax on its charitable activities.

Restricted Funds

Restricted funds are accounted for in accordance with the particular terms of trust arising from the express or implied wishes of the donors in so far as these are intended to be binding on the charity. Where such wishes are not intended to be binding, they are taken into account and recognised in appropriately designated funds.

Unrestricted Free Reserves

Free Reserves represent amount which are expendable at the discretion of the trustees in furtherance of the objectives of the charity and which have not been designated for any other purpose. Such funds may be held in order to finance working capital or capital expenditure.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accrual basis.

Resources Expended

All resources expended are accounted for on an accrual basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Government grants

Grants that relate to specific capital expenditure are treated as deferred income, which is then credited to the Statement of Financial Activities over the related asset's useful life. Revenue grants are credited to the Statement of Financial Activities in the same year as the related expenditure is incurred.

Tangible fixed assets

The cost of tangible fixed assets is their purchase cost, together with any incidental expenses of acquisition.

Depreciation is calculated so as to write off the cost, or valuation of tangible fixed assets, over the expected useful economic lives of the assets concerned. The principal annual rates used for this purpose are:

Fixtures and Fittings	%	
	10	Reducing Balance

2 Donations and Gift Aid

	Unrestricted 2024 £	Restricted 2024 £	Endowment 2024 £	Total 2024 £	Total 2023 £
Memorial Fund Donations	-	-	3,501	3,501	3,352
Other Donations	661	-	-	661	2,614
Gift Aid Due	-	-	-	-	740
	<u>661</u>	<u>-</u>	<u>3,501</u>	<u>4,162</u>	<u>6,706</u>

3 Fundraising and Other

	Unrestricted 2024 £	Restricted 2024 £	Endowment 2024 £	Total 2024 £	Total 2023 £
Printing UDR	-	-	-	-	497
Fundraising	3,480	-	-	3,480	6,308
	<u>3,480</u>	<u>-</u>	<u>-</u>	<u>3,480</u>	<u>6,805</u>

4 Grants Received

	Unrestricted 2024 £	Restricted 2024 £	Endowment 2024 £	Total 2024 £	Total 2023 £
VSS - Peace IV	-	-	-	-	17,649
Victims & Survivors Service	-	49,410	-	49,410	52,239
	<u>-</u>	<u>49,410</u>	<u>-</u>	<u>49,410</u>	<u>69,888</u>

5 Fundraising and Publicity

	Unrestricted 2024 £	Restricted 2024 £	Endowment 2024 £	Total 2024 £	Total 2023 £
Advertising	-	-	-	-	56
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56</u>

6 Costs of Activities for Charitable Purposes

	Unrestricted 2024 £	Restricted 2024 £	Endowment 2024 £	Total 2024 £	Total 2023 £
Rent	-	3,600	-	3,600	3,600
Insurance	-	712	530	1,242	1,106
Personal Development Costs - Note 8	3,495	18,092	-	21,587	39,386
Postage and Stationery	-	1,989	-	1,989	2,961
Travel Expenses	-	653	-	653	830
Accountancy	-	820	-	820	600
Bank Charges & Interest	81	201	-	282	405
Light & Heat & Maintenance	-	802	-	802	3,416
Telephone & Interest	-	1,645	-	1,645	1,403
Sundry Expenses	60	-	-	60	520
Memorial Wall Costs	-	-	1,170	1,170	984
Hospitality	-	-	-	-	192
	<u>3,636</u>	<u>28,514</u>	<u>1,700</u>	<u>33,850</u>	<u>55,403</u>

7 Management and Administration

	Unrestricted 2024 £	Restricted 2024 £	Endowment 2024 £	Total 2024 £	Total 2023 £
Wages and Salaries	-	18,633	-	18,633	17,789
Pension	-	559	-	559	534
Depreciation - Fixtures and Equipment	-	346	-	346	384
	<u>-</u>	<u>19,538</u>	<u>-</u>	<u>19,538</u>	<u>18,707</u>

8 Personal Development Costs

	2024 £	2023 £
CAPG Activities	3,495	3,522
Befriending Operational Costs	5,543	3,971
Befriending Mileage	232	4,063
Day Respite	8,532	6,180
Befriending Reward	336	4,754
Peace IV	3,449	16,896
	<u>21,587</u>	<u>39,386</u>

9 Movement in Funds

	At the 01/04/2023 £	Movement In Funds £	Transfers In Funds £	At the 31/03/2024 £
Unrestricted Funds				
General Fund	27,177	505	-	27,682
Restricted Funds				
Restricted	(2,461)	1,358	-	(1,103)
Endowment	10,134	1,912	-	12,046
Total Funds	34,850	3,775	-	38,625

10 Tangible Fixed Assets

	Fixtures and Equipment £	Total £
Cost		
At 1 April 2023	6,627	6,627
Additions	-	-
Disposals	-	-
At 31 March 2024	<u>6,627</u>	<u>6,627</u>
Depreciation		
At 1 April 2023	3,166	3,166
Charge	346	346
Disposals	-	-
At 31 March 2024	<u>3,512</u>	<u>3,512</u>
Net Book Value		
At 31 March 2024	<u>3,115</u>	<u>3,115</u>
At 31 March 2023	<u>3,461</u>	<u>3,461</u>

11 Debtors and Prepayments

	2024	2023
	£	£
Insurance Prepayment	397	344
Other Debtors	-	29
	<u>397</u>	<u>373</u>

13 Cash at Bank and in Hand

	2024	2023
	£	£
First Trust Bank - CAPG Fundraising Current Account	18,864	14,763
First Trust Bank - VSS Current Account	6,505	3,247
First Trust Bank - Wall Memorial Fund Account	12,113	15,177
	<u>37,482</u>	<u>33,187</u>

14 Sundry Creditors and Accruals

	2024	2023
	£	£
Accountancy	720	600
PAYE	139	
Bank Charges	-	61
VSS Overpayment	1,510	1,510
	<u>2,369</u>	<u>2,171</u>

15 Employee Information

	2024	2023
	Number	Number
Employee Numbers	1	1
	<u>1</u>	<u>1</u>

	2024	2023
	£	£
Staff costs (for the above persons):		
Wages and salaries	18,633	17,789
Pension Costs	559	534
	<u>18,323</u>	<u>18,323</u>

16 Directors' Remuneration and Benefits

No director received any remuneration during the year ended 31 March 2024 (2023 – Nil).

No director received any reimbursement for approved expenses incurred in connection with the charity.

17 Independent Examiner Payments

	2024	2023
	£	£
Accountancy	820	600
Other Financial Services	-	-
	<u>820</u>	<u>600</u>