

Charity Registration No. NIC 104165

Company Registration No. NI057064 (Northern Ireland)

**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

GM^cG PORTADOWN

Chartered Accountants

17 Mandeville Street

Portadown

Craigavon

Co Armagh

BT62 3PB

**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

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**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	County Armagh Grand Orange Lodge Community Development Committee Limited
Charity registration number	NIC 104165
Company registration number	NI057064
Principal office and registered office	27a Main Street Markethill Co Armagh BT60 1PL
The trustees	Mr Thomas David Forbes (resigned 21 November 2022) Mr James Copeland Mr Roger Samuel Alexander Gardiner Mr Denis James Watson Mr William Lawson Burnett (appointed 21 November 2022)
Company secretary	Mr Lewis Samuel Singleton
Accountants	GM ^o G PORTADOWN Chartered Accountants 17 Mandeville Street Portadown Craigavon Co Armagh BT62 3PB

**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) *(continued)*

FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 1 November 2005.

Under the requirement of the Memorandum and Articles of Association, trustees are appointed and retire by rotation every three years at the annual general meeting. The number of trustees is not subject to a maximum but is not less than three.

In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The trustees are responsible for the governance and management of the charitable company.

CHARITIES COMMISSIONER OF NORTHERN IRELAND – STATEMENT OF COMPLIANCE

The charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's objectives and activities, as well as providing public benefit.

The benefit is recorded by the Charity Commissioner for Northern Ireland as the development of a local community and voluntary sector and the enhanced skills and capacities within the local voluntary and community sector, the resultant development of new community based organisations, new projects of a charitable nature and new community facilities, which enhance the social welfare of the local population.

The charity runs a community development project called County Armagh Community Development (CACD) which works with local voluntary and community sector groups within Armagh and surrounding areas providing capacity building support, training and advice to the local voluntary and community sector. CACD promotes community participation, best practice sharing, and partnership working between voluntary organisations and statutory bodies, and also promotes good cross border community relations. The public benefit of these activities is demonstrated by positive feedback from participants of the courses and programmes run by CACD, the growth of the local voluntary and community sector enabled by this support, the increased capacity of the local voluntary and community sector to meet the charitable needs of the local population, and is demonstrated by the many new projects and facilities which the local community and voluntary sector have been able to develop as a result. New community facilities have been developed within County Armagh which provide access for the community to a wider range of educational and recreational facilities, better meeting their needs and enhancing their social welfare, tackling issues of social isolation and lack of facilities which affect rural communities of this type.

**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) *(continued)*

FOR THE YEAR ENDED 31 MARCH 2023

CHARITIES COMMISSIONER OF NORTHERN IRELAND – STATEMENT OF COMPLIANCE *(continued)*

The charity, through its project CACD, has been instrumental in encouraging and supporting the voluntary and community sector within County Armagh and surrounding areas to develop new community facilities in rural areas where there was previously a lack of adequate facilities and amenities. It has also encouraged the development of wider community use of existing buildings and facilities, including local orange halls, bringing them into fuller community use, providing new facilities, amenities and activities for the benefit of the entire local community. The public benefit is evidenced through the improvement in available local community facilities and amenities and the wider range of activities and facilities now available at community premises, such as educational classes, recreational and sporting facilities, creche facilities for children. The charity works to increase knowledge amongst the public concerning Orange heritage and culture and the history of the local area. The charity runs Sloan's House, Loughgall, County Armagh, a building of special historical interest, which is open to the public as an Interpretive Centre and Museum. The public benefit is evidenced through the numbers visiting the museum and interpretive centre and the feedback from visitors. There is no harm from any of the charity's purposes. The charity's beneficiaries are the public within County Armagh and surrounding areas of Northern Ireland and the Republic of Ireland.

OBJECTIVES AND ACTIVITIES

The charity's CACD project works with local voluntary and community sector groups within Armagh and surrounding areas providing capacity building support, training and advice to the local voluntary sector. CACD also works with the local voluntary sector to develop community facilities for the benefit of the local population. It promotes community participation, best practice sharing, partnership working between the voluntary sector and statutory bodies, and good cross border community relations.

The charity also runs Sloan's House, Loughgall, County Armagh, a building of special historical interest, as an interpretive centre and museum, which is open to the public.

ACHIEVEMENTS AND PERFORMANCE

During the year, the charity continued to run CACD and Sloan's House.

FINANCIAL REVIEW

The charity's net outgoing restricted funds for the year are £17,972 (2022 - outgoing £47,462) which will be deducted from funds brought forward.

The charity's net outgoing unrestricted funds for the year are £4,131 (2022 – incoming £4,764) which will be deducted from funds brought forward.

At the Statement of Financial Position date, the charity held restricted funds of £980,320 and unrestricted funds of £84,408.

**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) *(continued)*

FOR THE YEAR ENDED 31 MARCH 2023

RESERVES POLICY

The level of free reserves at the year end (excluding restricted reserves) was £84,408 (2022 - £88,539).

The trustees aim to retain sufficient reserves to meet any commitments that may have been entered into and ongoing running and maintenance costs in connection with its activities.

RISK MANAGEMENT

The trustees have considered the major risks which the charity faces and are satisfied that they have adequately mitigated significant risks as far as possible.

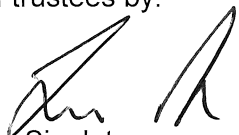
GOING CONCERN

The trustees have reviewed the position of the charity and are of the opinion that the charity will continue in its activities in the foreseeable future and therefore the accounts should be prepared on a going concern basis.

SMALL COMPANY PROVISIONS

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

The trustees' annual report was approved on 21 December 2023 and signed on behalf of the board of trustees by:



Mr Lewis Singleton
Charity Secretary

**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

**INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF COUNTY
ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE
LIMITED**

FOR THE YEAR ENDED 31 MARCH 2023

I report to the trustees on my examination of the financial statements of County Armagh Grand Orange Lodge Community Development Committee Limited (the charitable company) for the year ended 31 March 2023.

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 financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF COUNTY
ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE
LIMITED *(continued)*

FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Gillian Johnston ACA

GM^cG PORTADOWN
Chartered Accountants
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Date: 22 DECEMBER 2023

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**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2023

		2023		2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
Note	£	£	£	£
<u>Income and endowments from:</u>				
Donations and legacies	4	10,240	250	10,490
Charitable activities	5	-	167,270	167,270
Other trading activities	6	7,320	-	7,320
Other income	7	654	225	879
Total income		<u>18,214</u>	<u>167,745</u>	<u>185,959</u>
<u>Expenditure on:</u>				
Raising funds:				
Costs of other trading activities	8	(3,689)	-	(3,689)
Charitable activities	9,10	(18,656)	(185,717)	(204,373)
Total expenditure		<u>(22,345)</u>	<u>(185,717)</u>	<u>(208,062)</u>
Net expenditure and net movement in funds		<u>(4,131)</u>	<u>(17,972)</u>	<u>(22,103)</u>
Reconciliation of funds				
Total funds brought forward		88,539	998,292	1,086,831
Total funds carried forward		<u>84,408</u>	<u>980,320</u>	<u>1,064,728</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	15	<u>1,015,567</u>	<u>1,061,913</u>
CURRENT ASSETS			
Debtors	16	1,393	193
Stocks		2,400	2,650
Cash at bank and in hand		<u>74,212</u>	<u>68,683</u>
		78,005	71,526
CREDITORS: amounts falling due within one year	17	(28,844)	(46,608)
NET CURRENT ASSETS		<u>49,161</u>	<u>24,918</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,064,728</u>	<u>1,086,831</u>
NET ASSETS		<u>1,064,728</u>	<u>1,086,831</u>
FUNDS OF THE CHARITY			
Restricted funds	18	<u>980,320</u>	<u>998,292</u>
Unrestricted funds	18	<u>84,408</u>	<u>88,539</u>
Total charity funds	19	<u>1,064,728</u>	<u>1,086,831</u>

The charity is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 21 December 2023



Mr Roger Gardiner
Trustee

Company Registration No. NI057064

**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Charity information

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 27a Main Street, Markethill, Co Armagh, BT60 1PL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES *(continued)*

1.4 Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES *(continued)*

1.6 Tangible assets

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

1.7 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:

Freehold land and buildings	-	straight line over 30 years
Equipment	-	10% reducing balance to 20% straight line

1.8 Impairment of fixed assets

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.

1.9 Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES *(continued)*

1.10 Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

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 the statement of financial activities, 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 under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

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

**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 MARCH 2023

1.11 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.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

The estimations and assumptions which have a significant risk of causing a material adjustment to the carrying of assets and liabilities are as follows:-

Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The trustees regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

3. LIMITED BY GUARANTEE

The company was originally incorporated under the Companies (Northern Ireland) Order 1986 and is limited by guarantee. The company is governed by its Memorandum and Articles of Association and in the event of the company being wound up, members are required to contribute an amount not exceeding £1.

**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 MARCH 2023

4. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2021 £
DONATIONS						
Donations	<u>10,240</u>	<u>250</u>	<u>10,490</u>	<u>6,640</u>	<u>-</u>	<u>6,640</u>

5. CHARITABLE ACTIVITIES

	Restricted funds £	Total funds 2023 £
Armagh, Banbridge & Craigavon Borough Council	8,947	8,947
Department for Communities	70,158	70,158
SECAD Partnership	7,432	7,432
International Fund for Ireland	57,378	57,378
Nationwide	5,000	5,000
Awards for All	5,113	5,113
Sir George Earle Fund	2,790	2,790
Co-operation Ireland	3,350	3,350
Rural Action	1,000	1,000
Halifax Foundation	4,160	4,160
Community Foundation NI	1,942	1,942
	<u>167,270</u>	<u>167,270</u>

	Restricted funds £	Total funds 2022 £
Armagh, Banbridge & Craigavon Borough Council	9,055	9,055
Department for Communities	68,190	68,190
SECAD	4,671	4,671
The Executive Office	14,912	14,912
Public Health Agency	1,190	1,190
Awards for All	4,876	4,876
SEUPB	5,220	5,220
Co-operation Ireland	3,150	3,150
	<u>111,264</u>	<u>111,264</u>

**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 MARCH 2023

6. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Total funds 2023 £	Unrestricted funds £	Total funds 2022 £
Museum admission fees and shop sales	2,841	2,841	4,998	4,998
Rent	4,479	4,479	3,083	3,083
	<u>7,320</u>	<u>7,320</u>	<u>8,081</u>	<u>8,081</u>

7. OTHER INCOME

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Investment income	-	-	-	27	-	27
Department of Finance – Covid Support	-	-	-	6,058	-	6,058
Sundry income	654	225	879	486	-	486
	<u>654</u>	<u>225</u>	<u>879</u>	<u>6,571</u>	<u>-</u>	<u>6,571</u>

8. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted funds £	Total funds 2023 £	Unrestricted funds £	Total funds 2022 £
Shop costs - opening stock	2,650	2,650	3,000	3,000
Shop costs - purchases	3,439	3,439	2,737	2,737
Shop costs - closing stock	(2,400)	(2,400)	(2,650)	(2,650)
	<u>3,689</u>	<u>3,689</u>	<u>3,087</u>	<u>3,087</u>

**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 MARCH 2023

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Co Armagh Community Development (CACD)	57	138,857	138,914
Co Armagh Grand Orange Lodge (CAGOL)	18,599	46,860	65,459
	<u>18,656</u>	<u>185,717</u>	<u>204,373</u>

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Co Armagh Community Development (CACD)	15	112,116	112,131
Co Armagh Grand Orange Lodge (CAGOL)	13,426	46,610	60,036
	<u>13,441</u>	<u>158,726</u>	<u>172,167</u>

10. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Direct costs £	Support costs £	Total funds 2023 £	Total funds 2022 £
Co Armagh Community Development (CACD)	119,893	19,021	138,914	112,131
Co Armagh Grand Orange Lodge (CAGOL)	4,196	61,263	65,459	60,036
	<u>124,089</u>	<u>80,284</u>	<u>204,373</u>	<u>172,167</u>

11. DIRECT AND SUPPORT COSTS BY CATEGORY

Direct

	CACD £	CAGOL £	Total 2023 £	Total 2022 £
Salaries and NIC	86,826	-	86,826	68,034
Employee pension	4,540	-	4,540	4,120
Education and programme	23,762	-	23,762	17,659
Venue hire and catering	25	994	1,019	516
Insurance	1,443	3,202	4,645	4,019
PR and marketing	1,544	-	1,544	1,107
Travel expenses and coach hire	1,753	-	1,753	1,128
	<u>119,893</u>	<u>4,196</u>	<u>124,089</u>	<u>96,583</u>

**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 MARCH 2023

11. DIRECT AND SUPPORT COSTS BY CATEGORY *(continued)*

Support

	CACD	CAGOL	Total 2023	Total 2022
	£	£	£	£
Office costs	16,051	13,096	29,147	24,276
Finance costs	108	57	165	96
Professional costs	1,980	1,500	3,480	3,619
Depreciation	882	46,610	47,492	47,593
	<u>19,021</u>	<u>61,263</u>	<u>80,284</u>	<u>75,584</u>

12. NET EXPENDITURE

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>47,492</u>	<u>47,593</u>

13. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	86,826	68,034
Employer contributions to pension plans	4,540	4,120
	<u>91,366</u>	<u>72,154</u>

The average number of employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff – administrative	<u>5</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2022 - none).

**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 MARCH 2023

14. TRUSTEE REMUNERATION AND EXPENSES

The trustees did not receive any remuneration in the current or prior year nor did they receive any expenses. One trustee received reimbursement of expenses totalling £52 (2022 - none).

15. TANGIBLE FIXED ASSETS

	Land and buildings £	Equipment £	Total £
Cost			
At 1 April 2022	1,359,947	54,097	1,414,044
Additions	-	1,146	1,046
At 31 March 2023	<u>1,359,947</u>	<u>55,243</u>	<u>1,415,190</u>
Depreciation			
At 1 April 2022	305,988	46,143	352,131
Charge for the year	45,332	2,160	47,492
At 31 March 2023	<u>351,320</u>	<u>48,303</u>	<u>399,623</u>
Carrying amount			
At 31 March 2023	<u>1,008,627</u>	<u>6,940</u>	<u>1,015,567</u>
At 31 March 2022	<u>1,053,959</u>	<u>7,954</u>	<u>1,061,913</u>

16. DEBTORS

	2023	2022
	£	£
Social security and other taxes	721	193
Other debtors	672	-
	<u>1,393</u>	<u>193</u>

17. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Accruals	3,000	3,250
Other creditors	25,844	25,844
Deferred income	-	17,514
	<u>28,844</u>	<u>46,608</u>

**COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 MARCH 2023

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	88,539	18,214	22,345	84,408

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted funds	998,292	167,745	185,717	980,320

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	£
Tangible fixed assets	-	1,015,567	1,015,567
Net current assets	84,408	(35,247)	49,161
	<u>84,408</u>	<u>980,320</u>	<u>1,064,728</u>

	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£
Tangible fixed assets	-	1,061,913	1,061,913
Net current assets	88,539	(63,621)	24,918
	<u>88,539</u>	<u>998,292</u>	<u>1,086,831</u>

Purposes of restricted funds

CACD's restricted funds are used to support the running costs relating to its community activities.

CAGOL's restricted funds are used to support the work of Sloan's House.

20. RELATED PARTY TRANSACTIONS

There were no disclosable related party transactions during the year (2022 - none).