

Company registration number NI057064 (Northern Ireland)

Charity registration number NIC 104165 (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 2025

**COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT
COMMITTEE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mr R S A Gardiner Mr D J Watson Mr W L Burnett Mr C G B Livingstone	(Appointed 17 February 2025)
Secretary	Mr L S Singleton	
Charity number (Northern Ireland)	NIC 104165	
Company number	NI057064	
Registered office	27a Main Street Markethill Co Armagh BT60 1PH	
Independent examiner	GMcG PORTADOWN 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' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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).

Objectives and activities

The charity's purposes are:

(1) to promote community development within County Armagh, and its environs of Northern Ireland and the Republic of Ireland (hereinafter called the area of benefit) by promoting, developing and supporting community and voluntary sector organisations within the area of benefit; and,

(2) to promote any other purpose, or purposes, for the benefit of the inhabitants of the area of benefit, which are, or hereafter may be deemed, charitable under the law of Northern Ireland, and in particular:

- to provide or assist in the acquisition and the provision of community facilities within the area of benefit, for the benefit of the local communities in the interest of the social welfare, for education, recreation and other leisure-time occupation, with the object of improving conditions of life of the said inhabitants,

- to advance education of the public concerning the heritage and history of County Armagh and its environs and to maintain and manage Sloan's House, Loughgall, County Armagh, a building of special historical interest, as an interpretive centre and museum, for the public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission for Northern Ireland in deciding what activities the charitable company should undertake.

Achievements and performance

During the year, the charity continued to run County Armagh Community Development (CACD) and Sloan's House (CAGOL).

Devolved government in Northern Ireland was restored on 3 February 2024 after a 24 month hiatus. This led to uncertainty around the future delivery of community development support with an initial 3 month funding package being extended in July until September and then until 31 March 2025. Even with these challenges CACD have delivered an extensive programme of activities, networking and training events using online resources and face to face. Providing mentoring support to groups and individuals to benefit the community and to assist them in maximising the resources available to them and how collectively we could best respond to changing circumstances and support the community in an ever changing environment.

We have continued to develop and strengthen linkages between community groups and the wider community and voluntary sector as well as statutory authorities.

We have delivered a Safe Food project for young families and making use of a slow cooker project for the wider community.

We have met all our targets agreed with our core funder, the Department for Communities.

**COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT
COMMITTEE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

We continue to engage with a range of Church and faith groups as well as marching bands and the Loyal Orders as an effective means of contacting the traditionally hard to reach within the community.

We remain committed to delivering and facilitating the development of good relations both within the PUL community and across the wider community.

During the past year, the "Museum of Orange Heritage" at Sloan's House has been successful in attracting a wide range of groups for visits and meetings; such visits are back to pre-pandemic numbers, but drop-ins are still relatively small. One pleasing feature has been the number of overseas visitors.

A few cross community and cross border groups have been hosted, and it has also been used by some local community groups. In addition, several historical lectures, training sessions, meetings and exhibitions have been held in the large Meeting Room. That facility within the premises is very much viewed as a valuable community resource.

This has been a very successful year, but it is recognised that much more needs to be done to bring the community to a point that we would like to see, and we are fully committed to delivering that outcome.

Financial review

The charity's net outgoing restricted funds for the year are £43,477 (2024 - outgoing £54,002) which will be deducted from funds brought forward.

The charity's net incoming unrestricted funds for the year are £6,359 (2024 - outgoing £2,603) which will be added to funds brought forward.

At the Statement of Financial Position date, the charity held restricted funds of £882,841 and unrestricted funds of £88,164.

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 1 November 2005. The charity is registered with the Charity Commission for Northern Ireland.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J Copeland (Resigned 17 February 2025)

Mr R S A Gardiner

Mr D J Watson

Mr W L Burnett

Mr C G B Livingstone (Appointed 17 February 2025)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The day to day running of the charitable company has been designated to Mr L S Singleton, secretary.

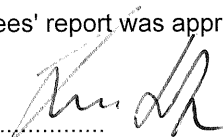
**COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT
COMMITTEE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

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

Registered Office:
27a Main Street
Markethill
Co Armagh
BT60 1PH

Charity Registration No. NIC104165
Company Registration No. NI057064

The trustees' report was approved by the Board of Trustees.



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Mr L S Singleton
Secretary

Date: 22 DECEMBER 2025

**COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT
COMMITTEE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY
DEVELOPMENT COMMITTEE LIMITED**

I report on the financial statements of the charitable company for the year ended 31 March 2025, which are set out on pages 6 to 17.

Responsibilities of trustees and examiner

As the trustees of the charitable company (and also its directors 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;
- 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 examiners' 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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

- 4 -

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**COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT
COMMITTEE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT (CONTINUED)
TO THE TRUSTEES OF COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY
DEVELOPMENT COMMITTEE LIMITED**

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

GMcG PORTADOWN
17 Mandeville Street
Portadown
Craigavon
Co Armagh
BT62 3PB

Dated: 22 DECEMBER 2015

**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 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	13,352	-	13,352	9,837	-	9,837
Charitable activities	4	-	180,467	180,467	-	145,623	145,623
Other trading activities	5	7,380	-	7,380	9,211	-	9,211
Total income		<u>20,732</u>	<u>180,467</u>	<u>201,199</u>	<u>19,048</u>	<u>145,623</u>	<u>164,671</u>
Expenditure on:							
Raising funds	6	2,634	-	2,634	4,457	-	4,457
Charitable activities	7	21,725	213,958	235,683	17,194	199,625	216,819
Total expenditure		<u>24,359</u>	<u>213,958</u>	<u>238,317</u>	<u>21,651</u>	<u>199,625</u>	<u>221,276</u>
Net expenditure		(3,627)	(33,491)	(37,118)	(2,603)	(54,002)	(56,605)
Transfers between funds	12	9,986	(9,986)	-	-	-	-
Net movement in funds		6,359	(43,477)	(37,118)	(2,603)	(54,002)	(56,605)
Reconciliation of funds:							
Fund balances at 1 April 2024		81,805	926,318	1,008,123	84,408	980,320	1,064,728
Fund balances at 31 March 2025		<u>88,164</u>	<u>882,841</u>	<u>971,005</u>	<u>81,805</u>	<u>926,318</u>	<u>1,008,123</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)
BALANCE SHEET
AS AT 31 MARCH 2025**

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	13		921,535		968,963
Current assets					
Stocks	14	1,000		1,800	
Debtors	15	640		648	
Cash at bank and in hand		76,634		65,556	
			78,274		68,004
Creditors: amounts falling due within one year	16	(28,804)		(28,844)	
Net current assets			49,470		39,160
Total assets less current liabilities			971,005		1,008,123
Net assets excluding pension liability			971,005		1,008,123
The funds of the charitable company					
Restricted income funds	18	882,841		926,318	
Unrestricted funds		88,164		81,805	
			971,005		1,008,123

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The trustees acknowledge their responsibilities for ensuring that the charitable company 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 charitable company 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 charitable company.

The members have not required the company 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 22 DECEMBER 2025



Mr R S A Gardiner
Trustee

Company registration number NI057064 (Northern Ireland)

**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 2025**

1 Accounting policies

Charity information

County Armagh Grand Orange Lodge Community Development Committee Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 27a Main Street, Markethill, Co Armagh, BT60 1PH.

1.1 Basis of preparation

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 Standards 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 historic 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 charitable company 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 in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**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 2025**

1 Accounting policies (Continued)

1.5 Expenditure

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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	straight line over 30 years
Equipment	straight line over 20 years / 10 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**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 2025**

1 Accounting policies (Continued)

1.10 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

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

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**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 2025**

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 estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amounts 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 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	13,352	9,837
	<u>13,352</u>	<u>9,837</u>

4 Income from charitable activities

	Restricted funds 2025 £	Restricted funds 2024 £
CACD		
Grants received	180,467	145,623
	<u>180,467</u>	<u>145,623</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 2025**

4 Income from charitable activities (Continued)

Performance related grants analysis

	CACD 2025 £	CACD 2024 £
Department for Communities	70,358	60,764
International Fund for Ireland	42,979	55,018
Armagh, Banbridge & Craigavon Borough Council	9,308	9,433
SECAD Partnership	7,302	6,047
Co-Operation Ireland	6,300	7,350
Halifax Foundation	-	4,056
Public Health Agency	-	2,955
Awards for All	19,440	-
Department of Foreign Affairs: Reconciliation Fund	16,486	-
Other grants	8,294	-
	<u>180,467</u>	<u>145,623</u>

Other grants of £8294 include grants from Internal Fund of Ireland Transforming Local Leadership £4,909, The CLEAR Project £3,025 and Armagh Rural Transport £360.

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Museum admission fees and shop sales	2,797	4,628
Rent	4,583	4,583
	<u>7,380</u>	<u>9,211</u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Other trading activities	2,634	4,457
	<u>2,634</u>	<u>4,457</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 2025**

7 Expenditure on charitable activities

	CACD 2025 £	CAGOL 2025 £	Total 2025 £	CACD 2024 £	CAGOL 2024 £	Total 2024 £
Direct costs						
Staff costs	101,598	-	101,598	95,637	-	95,637
Education and programme costs	45,126	-	45,126	34,838	-	34,838
Venue hire and catering	353	566	919	677	928	1,605
Insurance	1,351	3,468	4,819	1,283	3,107	4,390
PR and marketing	1,407	-	1,407	562	-	562
Travel expenses and coach hire	1,773	-	1,773	2,024	-	2,024
	<u>151,608</u>	<u>4,034</u>	<u>155,642</u>	<u>135,021</u>	<u>4,035</u>	<u>139,056</u>
Share of support and governance costs (see note 8)						
Support	18,069	58,995	77,064	17,654	56,854	74,508
Governance	2,034	943	2,977	1,980	1,275	3,255
	<u>171,711</u>	<u>63,972</u>	<u>235,683</u>	<u>154,655</u>	<u>62,164</u>	<u>216,819</u>
Analysis by fund						
Unrestricted funds	321	21,404	21,725	1,340	15,854	17,194
Restricted funds	171,390	42,568	213,958	153,315	46,310	199,625
	<u>171,711</u>	<u>63,972</u>	<u>235,683</u>	<u>154,655</u>	<u>62,164</u>	<u>216,819</u>

8 Support costs allocated to activities

	CACD 2025 £	CAGOL 2025 £	Total 2025 £	Total 2024 £
Depreciation	981	46,448	47,429	47,591
Rent	9,380	-	9,380	9,380
Light and heat	1,725	8,368	10,093	9,145
Stationery and advertising	2,088	263	2,351	3,013
Telephone and postage	2,163	808	2,971	2,581
Repairs and maintenance	411	2,369	2,780	1,729
Finance costs	112	46	158	167
Sundry expenses	1,209	693	1,902	901
Governance	2,034	943	2,977	3,255
	<u>20,103</u>	<u>59,938</u>	<u>80,041</u>	<u>77,762</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 2025**

8 Support costs allocated to activities (Continued)

	2025	2024
	£	£
Governance costs comprise:		
Accountancy	2,977	3,255
	<u>2,977</u>	<u>3,255</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	5	5
	<u>5</u>	<u>5</u>

	2025	2024
	£	£
Employment costs		
Wages and salaries	95,043	90,029
Social security costs	2,143	1,717
Other pension costs	4,412	3,891
	<u>101,598</u>	<u>95,637</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Transfers

During the year the trustees approved a transfer of £9,986 from restricted to unrestricted funds. This transfer presents the release of restrictions and does not reflect a change in donor intentions or designated use.

**COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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13 Tangible fixed assets

	Freehold land and buildings	Equipment	Total
	£	£	£
Cost			
At 1 April 2024	1,359,948	56,228	1,416,176
At 31 March 2025	1,359,948	56,228	1,416,176
Depreciation and impairment			
At 1 April 2024	396,650	50,562	447,212
Depreciation charged in the year	45,332	2,097	47,429
At 31 March 2025	441,982	52,659	494,641
Carrying amount			
At 31 March 2025	917,966	3,569	921,535
At 31 March 2024	963,297	5,666	968,963

14 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	1,000	1,800

15 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	640	648

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	25,844	25,844
Accruals and deferred income	2,960	3,000
	28,804	28,844

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17 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	4,412	3,891
	<u>4,412</u>	<u>3,891</u>

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
CACD	23,825	180,467	(171,390)	(9,986)	22,916
CAGOL	902,493	-	(42,568)	-	859,925
	<u>926,318</u>	<u>180,467</u>	<u>(213,958)</u>	<u>(9,986)</u>	<u>882,841</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
CACD	910,184	145,623	(153,314)	-	902,493
CAGOL	70,136	-	(46,311)	-	23,825
	<u>980,320</u>	<u>145,623</u>	<u>(199,625)</u>	<u>-</u>	<u>926,318</u>

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
CACD	33,326	2,963	(322)	9,986	45,953
CAGOL	48,479	17,769	(24,037)	-	42,211
	<u>81,805</u>	<u>20,732</u>	<u>(24,359)</u>	<u>9,986</u>	<u>88,164</u>

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19 Unrestricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
CACD	33,628	1,038	(1,340)	-	33,326
CAGOL	50,780	18,010	(20,311)	-	48,479
	<u>84,408</u>	<u>19,048</u>	<u>(21,651)</u>	<u>-</u>	<u>81,805</u>

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	58,041	863,494	921,535
Current assets/(liabilities)	30,123	19,347	49,470
	<u>88,164</u>	<u>882,841</u>	<u>971,005</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	61,920	907,043	968,963
Current assets/(liabilities)	19,885	19,275	39,160
	<u>81,805</u>	<u>926,318</u>	<u>1,008,123</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).