

Charity registration number 107185 (Northern Ireland)

FAMILIES ACTING FOR INNOCENT RELATIVES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

FAMILIES ACTING FOR INNOCENT RELATIVES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs May Quinn Mrs M Quinn Mrs M Graham Mrs L Elliott Mr R Phoenix Mrs P Phoenix Mrs B Morrison Mr T McCloskey Mrs Ruth Campbell
Charity number (Northern Ireland)	107185
Principal address	Mount Pleasant House 18 Mowhan Road Markethill Co Armagh BT60 1RQ
Independent examiner	GMcG PORTADOWN 17 Mandeville Street Portadown Craigavon Co Armagh BT62 3PB

FAMILIES ACTING FOR INNOCENT RELATIVES

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FAMILIES ACTING FOR INNOCENT RELATIVES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

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 charity's governing document, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objectives and principal activities of the charity are to bring relief to individuals in South Armagh who are suffering hardship, sickness or distress as a result of the conflicts in Northern Ireland, to advance the education of the public in South Armagh and elsewhere on the effects of the conflict and especially on the effects of the conflict on children and to provide support and counselling services in South Armagh for victims of the conflict in Northern Ireland.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Financial review

Total income for the year amounted to £132,011 (2023 - £151,120). Income derived from donations and legacies amounted to £11,310 (2023 - £9,051), income from activities generating funds amounted to £8,545 (2023: £10,845), income from charitable activities amounted to £112,037 (2023- £131,135), income from investments amounted to £119 (2023 - £89)

Total expenditure for the year amounted to £118,233 (2023 - £148,231). The cost of generating voluntary income amounted to £Nil (2023: £1,663), the cost of charitable activities amounted to £98,881(2023 - £119,126), governance costs amounted to £5,982 (2023: £4,443) and other resources expended amounted to £13,370 (2023: £22,513).

The net income for the year amounted to £13,778 (2023 - £2,889).

Reserves policy

It is the policy of the charity 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 charity'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.

Structure, governance and management

Families Acting For Innocent Relatives registered as a charity with The Charity Commission for Northern Ireland on 18th December 2018.

FAMILIES ACTING FOR INNOCENT RELATIVES

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

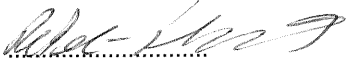
The trustees who served during the year and up to the date of signature of the financial statements were:

- Mrs May Quinn
- Mrs M Quinn
- Mrs M Graham
- Mrs L Elliott
- Mr R Phoenix
- Mrs P Phoenix
- Mrs B Morrison
- Mr T McCloskey
- Mrs Ruth Campbell

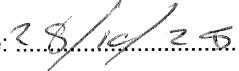
Recruitment and appointment of trustees

The present trustees have been involved in the charity for a number of years and so are familiar with its work. The trustees regularly review the requirements of the charity and the possibility of a need for additional trustees. Any new trustees would be appointed by resolution of a meeting of all the trustees passed by a majority of those present. Appropriate training and induction is available to all trustees.

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



Mr R Phoenix
Trustee

Date: 

FAMILIES ACTING FOR INNOCENT RELATIVES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FAMILIES ACTING FOR INNOCENT RELATIVES

I report on the financial statements of the charity for the year ended 31 December 2024, which are set out on pages 5 to 15.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008.

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 Commission under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act (Northern Ireland) 2008 and my 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 financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe that:

1. Accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008; or
2. The financial statements do not accord with those accounting records; or
3. The financial statements do not comply with the accounting requirements of the Charities Act (Northern Ireland) 2008; or
4. There is further information needed for a proper understanding of the financial statements to be reached.



FAMILIES ACTING FOR INNOCENT RELATIVES

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF FAMILIES ACTING FOR INNOCENT RELATIVES

Independent examiner's statement

I have completed my examination and I have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Carl G Portadown

GMcG PORTADOWN

17 Mandeville Street

Portadown

Craigavon

Co Armagh

BT62 3PB

29 October 2025

FAMILIES ACTING FOR INNOCENT RELATIVES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	11,310	-	11,310	9,051	-	9,051
Charitable activities	4	-	112,037	112,037	-	131,135	131,135
Other trading activities	5	8,545	-	8,545	10,845	-	10,845
Other income	6	102	17	119	63	26	89
Total income		<u>19,957</u>	<u>112,054</u>	<u>132,011</u>	<u>19,959</u>	<u>131,161</u>	<u>151,120</u>
Expenditure on:							
Raising funds	7	-	-	-	1,663	-	1,663
Charitable activities	8	7,294	110,939	118,233	1,618	144,950	146,568
Total expenditure		<u>7,294</u>	<u>110,939</u>	<u>118,233</u>	<u>3,281</u>	<u>144,950</u>	<u>148,231</u>
Net income and movement in funds		12,663	1,115	13,778	16,678	(13,789)	2,889
Reconciliation of funds:							
Fund balances at 1 January 2024		33,222	85,904	119,126	16,544	99,693	116,237
Fund balances at 31 December 2024		<u>45,885</u>	<u>87,019</u>	<u>132,904</u>	<u>33,222</u>	<u>85,904</u>	<u>119,126</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


FAMILIES ACTING FOR INNOCENT RELATIVES

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		55,740		63,608
Current assets					
Debtors	15	39,109		20,707	
Cash at bank and in hand		48,264		41,539	
		<u>87,373</u>		<u>62,246</u>	
Creditors: amounts falling due within one year	16	<u>(10,209)</u>		<u>(6,728)</u>	
Net current assets			<u>77,164</u>		<u>55,518</u>
Total assets less current liabilities			<u>132,904</u>		<u>119,126</u>
The funds of the charity					
Restricted income funds	17		87,019		85,904
Unrestricted funds	18		45,885		33,222
			<u>132,904</u>		<u>119,126</u>

The financial statements were approved by the trustees on 28/10/25



Mr R Phoenix
Trustee



Mrs Ruth Campbell
Trustee

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Families Acting For Innocent Relatives registered as a charity with The Charity Commission for Northern Ireland on 18th December 2018.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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 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 charity.

1.4 Income

Income is recognised when the charity 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 charity 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 charity 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.

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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:

Leasehold land and buildings	4% straight line
Leasehold improvements	33.3% straight line
Fixtures and fittings	15% straight line
Computers	33.3% straight line

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 charity 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 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.

1.9 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

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 charity's contractual obligations expire or are discharged or cancelled.

1.10 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity'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.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	11,310	9,051

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from charitable activities

	Restricted funds 2024 £	Restricted funds 2023 £
Victims & Survivors Service		
Grants received	107,037	124,222
Clear		
Grants received	5,000	4,996
ABC Council		
Grants received	-	1,917
	<u>112,037</u>	<u>131,135</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising Events	8,545	10,845
	<u>8,545</u>	<u>10,845</u>

6 Other income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Other income	102	17	119	63	26	89
	<u>102</u>	<u>17</u>	<u>119</u>	<u>63</u>	<u>26</u>	<u>89</u>

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Seeking donations, grants and legacies	-	1,663
	<u>-</u>	<u>1,663</u>

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Expenditure on charitable activities

	Victims & Survivors Service 2024 £	Clear 2024 £	Total 2024 £	Victims & Survivors Service 2023 £	Clear 2023 £	Total 2023 £
Direct costs						
Staff costs	37,637	-	37,637	42,743	-	42,743
General Expenses	-	8,277	8,277	72,092	4,777	76,869
Stationery, printing & advertising	3,379	-	3,379	-	-	-
Light & heat	2,640	-	2,640	-	-	-
Repairs & maintenance	1,024	-	1,024	-	-	-
Hospitality expenses	770	-	770	-	-	-
Staff expenses	3,055	-	3,055	-	-	-
Befriending expenses	10,427	-	10,427	-	-	-
Social support	12,871	-	12,871	-	-	-
Respite	12,952	-	12,952	-	-	-
Event Expenses	5,849	-	5,849	-	-	-
	<u>90,604</u>	<u>8,277</u>	<u>98,881</u>	<u>114,835</u>	<u>4,777</u>	<u>119,612</u>
Share of support and governance costs (see note 9)						
Support	13,370	-	13,370	22,513	-	22,513
Governance	5,982	-	5,982	4,443	-	4,443
	<u>109,956</u>	<u>8,277</u>	<u>118,233</u>	<u>141,791</u>	<u>4,777</u>	<u>146,568</u>
Analysis by fund						
Unrestricted funds	7,294	-	7,294	1,618	-	1,618
Restricted funds - general	102,662	8,277	110,939	140,173	4,777	144,950
	<u>109,956</u>	<u>8,277</u>	<u>118,233</u>	<u>141,791</u>	<u>4,777</u>	<u>146,568</u>

9 Support costs allocated to activities

	2024 £	2023 £
Depreciation	10,072	19,510
Telephone	2,855	2,600
Bank Charges	428	403
Sundry	15	-
Governance costs	5,982	4,443
	<u>19,352</u>	<u>26,956</u>
Analysed between:		
Victims & Survivors Service	<u>19,352</u>	<u>26,956</u>

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

10 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	10,072	19,510
	<u>10,072</u>	<u>19,510</u>

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	2	2
	<u>2</u>	<u>2</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	37,637	42,743
	<u>37,637</u>	<u>42,743</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

13 Taxation

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

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Tangible fixed assets

	Leasehold land and buildings	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 January 2024	193,806	27,902	64,367	8,798	294,873
Additions	-	-	-	2,204	2,204
At 31 December 2024	193,806	27,902	64,367	11,002	297,077
Depreciation and impairment					
At 1 January 2024	131,784	26,624	64,059	8,798	231,265
Depreciation charged in the year	7,752	1,278	308	734	10,072
At 31 December 2024	139,536	27,902	64,367	9,532	241,337
Carrying amount					
At 31 December 2024	54,270	-	-	1,470	55,740
At 31 December 2023	62,022	1,278	308	-	63,608

15 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	39,109	20,707

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	10,209	6,728

17 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 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
	85,904	112,054	(110,939)	87,019

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Restricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
	99,693	131,161	(144,950)	85,904
	<u>99,693</u>	<u>131,161</u>	<u>(144,950)</u>	<u>85,904</u>

18 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 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	33,222	19,957	(7,294)	45,885
	<u>33,222</u>	<u>19,957</u>	<u>(7,294)</u>	<u>45,885</u>

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	16,544	19,959	(3,281)	33,222
	<u>16,544</u>	<u>19,959</u>	<u>(3,281)</u>	<u>33,222</u>

19 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	-	55,740	55,740
Current assets/(liabilities)	45,885	31,279	77,164
	<u>45,885</u>	<u>87,019</u>	<u>132,904</u>
	<u>45,885</u>	<u>87,019</u>	<u>132,904</u>
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Tangible assets	-	63,608	63,608
Current assets/(liabilities)	33,222	22,296	55,518
	<u>33,222</u>	<u>85,904</u>	<u>119,126</u>
	<u>33,222</u>	<u>85,904</u>	<u>119,126</u>

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).