

County Armagh Phoenix Group Ltd

Northern Ireland · Charity number 102214

Details

Known as CAPG Ltd

Status Received

Registered 2015-09-15

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 3 Mallview Terrace
Armagh
BT61 9an
BT61 9AN

Phone 07966575946

Email info@capg.online

Website www.capg.online

Activities

Purposes: OBJECTS The company's objects are specifically restricted to the relief of poverty, the advancement of education, the preservation and protection of health, the promotion of equality and diversity and the promotion of the benefit of the victims and survivors of paramilitary violence and terrorism and other inhabitants of local communities ("hereinafter called the beneficiaries") throughout County Armagh, (hereinafter called "the area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education, to advocate, promote and foster a community spirit in favour of equality and diversity and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants and in particular: (a) to foster an atmosphere of mutual support and encouragement among people suffering from the effects of bereavement, injury or trauma as a direct or indirect result of the conflict in the area of benefit, and their relatives, and people in communities so affected; (b) to assist individuals and families affected by the conflict to address their own personal experiences of hurt, loss and trauma by communicating their experiences, to support those seeking truth, justice and public acknowledgement of what has happened, and provide opportunities for remembrance and mourning; (c) to alleviate suffering and trauma by the provision of a community-based drop-in-centre or centres offering emotional support and counselling services to individuals in need; (d) to develop the capacity and skills of the members of the socially and economically disadvantaged community of the area of benefit in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society; (e) to advance education and raise public awareness of the effects of the conflict and sectarianism violence in the area of benefit on individuals and communities; (f) to advance any other exclusively charitable purpose as the directors, may from time to time, decide in accordance with the law of charity. CAPG Ltd at present receives support from the Victims Support Programme for Groups Working with Victims and Survivors. This funding allows us to employ a part-time worker at present.

What the charity does: The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, The advancement of the arts, culture, heritage or science, Other charitable purposes

How the charity works: Advice/advocacy/information, Community development, Cultural, Education/training, General charitable purposes, Heritage/historical, Medical/health/sickness

Who the charity helps: Adult training, Carers, Men, Mental health, Older people, Victim support, Women

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£58,575	£62,363	£0	1

Trustees

Name	Role	Appointed
Mr David Hammerton		
Mr Robert James Newell		
Mr Stanley Burrows		
Mrs Eleanor Johnston		

County Armagh Phoenix Group Ltd

Northern Ireland - Charity number 102214

Accounts

County Armagh Phoenix Group Limited
(Company limited by guarantee)

Report of the Trustees and Financial Statements
for the year ended 31 March 2025

Company Registered Number: NI625805

Registered Charity Number: NIC 102214

Noel Conn & Company
Chartered Accountants

Accounts for the year ended 31 March 2025

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Directors and Other Information

Directors

David Hammerton
Eleanor Johnston
Stanley Burrows
Robert James Newell
Enid Birch (Resigned 11 December 2024)

Secretary and registered office

Stanley Burrows
3A Mallview Terrace
Armagh
BT61 9AN

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

Reporting Accountant

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

Bankers

First Trust
18 – 20 Scotch Street
Dungannon
BT70 1AZ

Charity Commission NI Number

NIC 102214

Company Number

NI 625805

Directors and Trustees report for the year ended 31 March 2025

The Directors of the charitable company (who are also Trustees for the purposes of charity law) present their annual report together with the audited financial statements for the year ended 31 March 2025. The trustees who served during the year and up to the date of this report are included on page 2 of the Accounts.

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

Structure, governance, and management Constitution

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

Statement of Public Benefit

Education Purpose

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

Health Purpose

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

Remembrance Purpose

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

Heritage and Culture Purpose

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

Citizen Community Development Purpose

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

Objectives and Activities

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

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

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

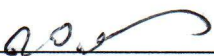
Financial Review

During the year ended 31 March 2025, the charity received funding of £47,163, and donations, fundraising and other income of £11,412, which yielded a deficit of (£3,788).

Risk Management

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

By order of the Directors



Director

19/12/2025

Date

Statement of Directors' and Trustees' Responsibilities

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

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

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

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

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement as to disclosure to our Independent Examiner

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

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

Reporting Accountants

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

By order of the Directors



Director

19/12/2025

Date

Independent Examiner's report for the year ended 31 March 2025

We report on the accounts of County Armagh Phoenix Group Limited for the year ended 31 March 2025, which are set out on pages 9 to 16.

Respective responsibilities of charity trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having being satisfied that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

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

Basis of independent accountants' report

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

- That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- That the accounts do not accord with those accounting records
- That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
- That there is further information needed for a proper understanding of the accounts to be reached.

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



Noel Conn & Company

Chartered Accountants

7 Seven Houses

Upper English Street

Armagh

BT61 7LA

16 December 2025

Statement of Financial Activities for the year ended 31 March 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
	<u>Notes</u>					
Incoming Resources:						
Donations and Gift Aid	2	1,271	-	6,355	7,626	4,162
Fundraising and other	3	3,556	-	-	3,556	3,480
Interest Received		-	-	230	230	111
Grants Received	4	-	47,163	-	47,163	49,410
Total Incoming Resources		4,827	47,163	6,585	58,575	57,163
Resources Expended:						
Fundraising and Publicity	5	-	-	-	-	-
Net Income from Resources Available For Charitable Applications						
		4,827	47,163	6,585	58,575	57,163
Charitable Expenditure:						
Cost of activities for charitable objectives	6	9,504	31,318	1,049	41,871	33,850
Management and Administration	7	-	20,492	-	20,492	19,538
Total Charitable Expenditure		9,504	51,810	1,049	62,363	53,388
Total Resources Expended		9,504	51,810	1,049	62,363	53,388
Net Income/Expenditure for the year		(4,677)	(4,647)	5,536	(3,788)	3,775
Gross Transfers between funds		-	-	-	-	-
Net Income/(expenditure) for the year		(4,677)	(4,647)	5,536	(3,788)	3,775
Reconciliation of Funds						
Total funds brought forward		27,682	(1,103)	12,046	38,625	34,850
Total Funds to Carry Forward		23,005	(5,750)	17,582	34,837	38,625

Balance Sheet as at 31 March 2025

Employment of Capital	<u>Notes</u>	Total Funds 2025 £	Total Funds 2024 £
Fixed Assets			
Tangible Assets	10	2,803	3,115
Current Assets			
Debtors and Prepayments	12	411	397
Bank and Cash	13	33,266	37,482
		<u>33,677</u>	<u>37,879</u>
Current Liabilities			
Sundry Creditors and Accruals	14	1,643	2,369
		<u>1,643</u>	<u>2,369</u>
Net Current Assets		32,034	35,510
Total Assets Less Current Liabilities		<u>34,837</u>	<u>38,625</u>
Funds			
Unrestricted Funds	9	23,005	27,682
Restricted Funds	9	(5,750)	(1,103)
Endowment	9	17,582	12,046
		<u>34,837</u>	<u>38,625</u>

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



Trustee

19/12/2025
Date

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

Notes to the accounts for the year ended 31 March 2025

1 Principal accounting policies

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

Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. County Armagh Phoenix Group Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Taxation

The charity is exempt from tax on its charitable activities.

Restricted Funds

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

Unrestricted Free Reserves

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

Incoming Resources

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

Resources Expended

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

Government grants

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

Tangible fixed assets

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

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

	%	
Fixtures and Fittings	10	Reducing Balance

2 Donations and Gift Aid

	Unrestricted 2025 £	Restricted 2025 £	Endowment 2025 £	Total 2025 £	Total 2024 £
Memorial Fund Donations	-	-	6,355	6,355	3,501
Other Donations	1,061	-	-	1,061	661
Gift Aid Due	210	-	-	210	-
	<u>1,271</u>	<u>-</u>	<u>6,355</u>	<u>7,626</u>	<u>4,162</u>

3 Fundraising and Other

	Unrestricted 2025 £	Restricted 2025 £	Endowment 2025 £	Total 2025 £	Total 2024 £
Printing UDR	-	-	-	-	-
Fundraising	3,556	-	-	3,556	3,480
	<u>3,556</u>	<u>-</u>	<u>-</u>	<u>3,556</u>	<u>3,480</u>

4 Grants Received

	Unrestricted 2025 £	Restricted 2025 £	Endowment 2025 £	Total 2025 £	Total 2024 £
VSS - Peace IV	-	-	-	-	-
Victims & Survivors Service	-	47,163	-	47,163	49,410
	<u>-</u>	<u>47,163</u>	<u>-</u>	<u>47,163</u>	<u>49,410</u>

5 Fundraising and Publicity

	Unrestricted 2025 £	Restricted 2025 £	Endowment 2025 £	Total 2025 £	Total 2024 £
Advertising	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

6 Costs of Activities for Charitable Purposes

	Unrestricted 2025 £	Restricted 2025 £	Endowment 2025 £	Total 2025 £	Total 2024 £
Rent	-	3,600	-	3,600	3,600
Insurance	-	779	549	1,328	1,242
Personal Development Costs - Note 8	9,440	20,604	-	30,044	21,587
Postage and Stationery	-	1,627	-	1,627	1,989
Travel Expenses	-	815	-	815	653
Accountancy	-	888	-	888	820
Bank Charges & Interest	64	210	-	274	282
Light & Heat & Maintenance	-	1,139	-	1,139	802
Telephone & Interest	-	1,656	-	1,656	1,645
Sundry Expenses	-	-	-	-	60
Memorial Wall Costs	-	-	500	500	1,170
Hospitality	-	-	-	-	-
	<u>9,504</u>	<u>31,318</u>	<u>1,049</u>	<u>41,871</u>	<u>33,850</u>

7 Management and Administration

	Unrestricted 2025 £	Restricted 2025 £	Endowment 2025 £	Total 2025 £	Total 2024 £
Wages and Salaries	-	19,213	-	19,213	18,633
Pension	-	967	-	967	559
Depreciation - Fixtures and Equipment	-	312	-	312	346
	<u>-</u>	<u>20,492</u>	<u>-</u>	<u>20,492</u>	<u>19,538</u>

8 Personal Development Costs

	2025 £	2024 £
CAPG Activities	9,440	3,495
Befriending Operational Costs	9,605	5,543
Befriending Mileage	196	232
Day Respite	8,227	8,532
Befriending Reward	261	336
Peace IV	2,314	3,449
	<u>30,043</u>	<u>21,587</u>

9 Movement in Funds

	At the 01/04/2024 £	Movement In Funds £	Transfers In Funds £	At the 31/03/2025 £
Unrestricted Funds				
General Fund	27,682	(4,677)	-	23,005
Restricted Funds				
Restricted	(1,103)	(4,647)	-	(5,750)
Endowment	12,046	5,536	-	17,582
Total Funds	<u>38,625</u>	<u>(3,788)</u>	<u>-</u>	<u>34,837</u>

10 Tangible Fixed Assets

	Fixtures and Equipment £	Total £
Cost		
At 1 April 2024	6,627	6,627
Additions	-	-
Disposals	-	-
At 31 March 2025	<u>6,627</u>	<u>6,627</u>
Depreciation		
At 1 April 2024	3,512	3,512
Charge	312	312
Disposals	-	-
At 31 March 2025	<u>3,824</u>	<u>3,824</u>
Net Book Value		
At 31 March 2025	<u>2,803</u>	<u>2,803</u>
At 31 March 2024	<u>3,115</u>	<u>3,115</u>

11 Debtors and Prepayments

	2025	2024
	£	£
Insurance Prepayment	411	397
Other Debtors	-	-
	<u>411</u>	<u>397</u>

13 Cash at Bank and in Hand

	2025	2024
	£	£
First Trust Bank - CAPG Fundraising Current Account	13,976	18,864
First Trust Bank - VSS Current Account	1,431	6,505
First Trust Bank - Wall Memorial Fund Account	17,859	12,113
	<u>33,266</u>	<u>37,482</u>

14 Sundry Creditors and Accruals

	2025	2024
	£	£
Accountancy	888	720
PAYE	-	139
Bank Charges	-	-
VSS Overpayment	755	1,510
	<u>1,643</u>	<u>2,369</u>

15 Employee Information

	2025	2024
	Number	Number
Employee Numbers	1	1
	<u>1</u>	<u>1</u>

	2025	2024
	£	£
Staff costs (for the above persons):		
Wages and salaries	19,213	18,633
Pension Costs	967	559
	<u>18,323</u>	<u>19,192</u>

16 Directors' Remuneration and Benefits

No director received any remuneration during the year ended 31 March 2025 (2024 –Nil).

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

17 Independent Examiner Payments

	2025	2024
	£	£
Accountancy	888	820
Other Financial Services	-	-
	<u>888</u>	<u>820</u>

County Armagh Phoenix Group Ltd

Northern Ireland - Charity number 102214

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Directors and Other Information

Directors

David Hammerton
Eleanor Johnston
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Robert James Newell
Enid Birch

Secretary and registered office

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Heritage and Culture Purpose

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

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

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

1. Support services and activities to former security force members in County Armagh;
 2. Provide relief of poverty and disability of victims and survivors, and their carers;
 3. Create conditions of healing and recovery whereby members can become active within their community;
 4. Improve the conditions and quality of life for victims and survivors of paramilitary terrorism;
 5. Increased self esteem and confidence in individual members;
 6. Increased social integration of individuals into group based activities;(a lot of members have felt socially isolated since leaving service and feel forgotten about by society in Northern Ireland.)
 7. Increased participation of members through volunteering opportunities;
 8. Broadening of cultural and historical awareness;
 9. Achievement of accredited training and development;
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- Befriending Research

Financial Review

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

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

By order of the Directors



Director

23/12/24,

Date

Statement of Directors' and Trustees' Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
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- state whether the application of accounting standards has been followed, subject to any material departures disclosed and explained in the Financial Statements;
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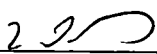
In so far as the trustees are aware at the time of approving our trustees' annual report:

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

Reporting Accountants

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

By order of the Directors



Director

23/12/24

Date

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

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

Respective responsibilities of charity trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having being satisfied that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

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

Basis of independent accountants' report

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

- That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- That the accounts do not accord with those accounting records
- That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
- That there is further information needed for a proper understanding of the accounts to be reached.

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



Noel Conn & Company

Chartered Accountants

7 Seven Houses

Upper English Street

Armagh

BT61 7LA

23 December 2024

Statement of Financial Activities for the year ended 31 March 2024

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

Balance Sheet as at 31 March 2024

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

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



Trustee

23/12/24

Date

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

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

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

Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. County Armagh Phoenix Group Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Taxation

The charity is exempt from tax on its charitable activities.

Restricted Funds

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

Unrestricted Free Reserves

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

Incoming Resources

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

Resources Expended

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

Government grants

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

Tangible fixed assets

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

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

Fixtures and Fittings	%	
	10	Reducing Balance

2 Donations and Gift Aid

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

3 Fundraising and Other

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

4 Grants Received

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

5 Fundraising and Publicity

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

6 Costs of Activities for Charitable Purposes

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

7 Management and Administration

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

8 Personal Development Costs

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

9 Movement in Funds

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

10 Tangible Fixed Assets

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

11 Debtors and Prepayments

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

13 Cash at Bank and in Hand

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

14 Sundry Creditors and Accruals

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

15 Employee Information

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

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

16 Directors' Remuneration and Benefits

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

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

17 Independent Examiner Payments

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

County Armagh Phoenix Group Ltd

Northern Ireland - Charity number 102214

Annual report

County Armagh Phoenix Group Limited
(Company limited by guarantee)

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

Company Registered Number: NI625805

Registered Charity Number: NIC 102214

Noel Conn & Company
Chartered Accountants

Accounts for the year ended 31 March 2024

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Notes to the Financial Statements.....	10

Directors and Other Information

Directors

David Hammerton
Eleanor Johnston
Stanley Burrows
Robert James Newell
Enid Birch

Secretary and registered office

Stanley Burrows
3A Mallview Terrace
Armagh
BT61 9AN

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

Reporting Accountant

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

Bankers

First Trust
18 – 20 Scotch Street
Dungannon
BT70 1AZ

Charity Commission NI Number

NIC 102214

Company Number

NI 625805

Directors and Trustees report for the year ended 31 March 2024

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

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

Structure, governance, and management Constitution

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

Statement of Public Benefit

Education Purpose

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

Health Purpose

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

Remembrance Purpose

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

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

By order of the Directors



Director

23/12/24,

Date

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

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- state whether the application of accounting standards has been followed, subject to any material departures disclosed and explained in the Financial Statements;
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The directors and trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our Independent Examiner

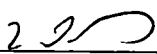
In so far as the trustees are aware at the time of approving our trustees' annual report:

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

Reporting Accountants

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

By order of the Directors



Director

23/12/24

Date

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

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

Respective responsibilities of charity trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having being satisfied that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

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

Basis of independent accountants' report

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

- That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- That the accounts do not accord with those accounting records
- That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
- That there is further information needed for a proper understanding of the accounts to be reached.

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



Noel Conn & Company

Chartered Accountants

7 Seven Houses

Upper English Street

Armagh

BT61 7LA

23 December 2024

Statement of Financial Activities for the year ended 31 March 2024

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

Balance Sheet as at 31 March 2024

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

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



Trustee

23/12/24

Date

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

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

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

Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. County Armagh Phoenix Group Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Taxation

The charity is exempt from tax on its charitable activities.

Restricted Funds

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

Unrestricted Free Reserves

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

Incoming Resources

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

Resources Expended

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

Government grants

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

Tangible fixed assets

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

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

Fixtures and Fittings	%	
	10	Reducing Balance

2 Donations and Gift Aid

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

3 Fundraising and Other

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

4 Grants Received

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

5 Fundraising and Publicity

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

6 Costs of Activities for Charitable Purposes

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

7 Management and Administration

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

8 Personal Development Costs

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

9 Movement in Funds

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

10 Tangible Fixed Assets

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

11 Debtors and Prepayments

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

13 Cash at Bank and in Hand

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

14 Sundry Creditors and Accruals

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

15 Employee Information

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

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

16 Directors' Remuneration and Benefits

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

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

17 Independent Examiner Payments

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

County Armagh Phoenix Group Ltd

Northern Ireland - Charity number 102214

Annual return

County Armagh Phoenix Group Limited
(Company limited by guarantee)

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

Company Registered Number: NI625805

Registered Charity Number: NIC 102214

Noel Conn & Company
Chartered Accountants

Accounts for the year ended 31 March 2024

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Notes to the Financial Statements.....	10

Directors and Other Information

Directors

David Hammerton
Eleanor Johnston
Stanley Burrows
Robert James Newell
Enid Birch

Secretary and registered office

Stanley Burrows
3A Mallview Terrace
Armagh
BT61 9AN

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

Reporting Accountant

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

Bankers

First Trust
18 – 20 Scotch Street
Dungannon
BT70 1AZ

Charity Commission NI Number

NIC 102214

Company Number

NI 625805

Directors and Trustees report for the year ended 31 March 2024

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

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

Structure, governance, and management Constitution

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

Statement of Public Benefit

Education Purpose

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

Health Purpose

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

Remembrance Purpose

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

Heritage and Culture Purpose

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

Citizen Community Development Purpose

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

Objectives and Activities

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

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

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


Financial Review

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

Risk Management

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

By order of the Directors



Director

23/12/24,

Date

Statement of Directors' and Trustees' Responsibilities

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

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

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

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

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement as to disclosure to our Independent Examiner

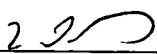
In so far as the trustees are aware at the time of approving our trustees' annual report:

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

Reporting Accountants

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

By order of the Directors



Director

23/12/24

Date

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

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

Respective responsibilities of charity trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having being satisfied that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

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

Basis of independent accountants' report

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

- That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- That the accounts do not accord with those accounting records
- That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
- That there is further information needed for a proper understanding of the accounts to be reached.

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



Noel Conn & Company

Chartered Accountants

7 Seven Houses

Upper English Street

Armagh

BT61 7LA

23 December 2024

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Fundraising and other	3	3,480	-	-	3,480	6,805
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Total Charitable Expenditure		3,636	48,052	1,700	53,388	74,110
Total Resources Expended		3,636	48,052	1,700	53,388	74,166
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Total Assets Less Current Liabilities		<u>38,625</u>	<u>34,850</u>
Funds			
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Restricted Funds	9	(1,103)	(2,461)
Endowment	9	12,046	10,134
		<u>38,625</u>	<u>34,850</u>

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



Trustee

23/12/24

Date

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

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

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

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Taxation

The charity is exempt from tax on its charitable activities.

Restricted Funds

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

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

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

Resources Expended

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

Government grants

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

Tangible fixed assets

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

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

Fixtures and Fittings	%	
	10	Reducing Balance

2 Donations and Gift Aid

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

3 Fundraising and Other

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

4 Grants Received

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

5 Fundraising and Publicity

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

6 Costs of Activities for Charitable Purposes

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

7 Management and Administration

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

8 Personal Development Costs

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

9 Movement in Funds

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

10 Tangible Fixed Assets

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

11 Debtors and Prepayments

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

13 Cash at Bank and in Hand

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

14 Sundry Creditors and Accruals

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

15 Employee Information

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

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

16 Directors' Remuneration and Benefits

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

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

17 Independent Examiner Payments

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

County Armagh Phoenix Group Ltd

Northern Ireland - Charity number 102214

Accounts

COUNTY ARMAGH PHOENIX GROUP LIMITED

(Company Limited by Guarantee)

Report
and
Financial Statements

FOR THE YEAR ENDED 31 MARCH 2023

The Charity Commission for NI Registration Number – NIC102214

HMRC Charities Reference Number – XT10779

Company Registration Number – NI 625805

C O N T E N T S

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Notes to the Financial Statements	9 - 13

DIRECTORS AND OTHER INFORMATION

DIRECTORS, OFFICE BEARERS AND RESPONSIBILITIES:

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

COMPANY PRINCIPAL PLACE OF BUSINESS AND CONTACT DETAILS:

3 Mallview Terrace
Armagh BT61 9AN

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

INDEPENDENT EXAMINER:

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

BANKERS:

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

REGISTERED COMPANY NUMBER:

NI625805

REGISTERED OFFICE:

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

REPORT OF THE TRUSTEES

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

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

Details contained in Page 3.

Structure, Governance and Management

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

Statement of Trustees' Responsibilities

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

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

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

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

Risk Assessment

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

continued REPORT OF THE TRUSTEES

Statement of Disclosure of Information to Independent Examiner

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

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

Objectives and Activities

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

Achievements and Performance

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

Financial Review

The directors believe the period end financial position was satisfactory.

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

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

Independent Examiner

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

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



MR STANLEY BURROWS
DIRECTOR

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

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

Respective Responsibilities of Trustees and Independent Examiner

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

Basis of Independent Examiner's Statement

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

Independent Examiner's Statement

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

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

or

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



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

22 December 2023

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating the Income and Expenditure Account)

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

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

All the activities of the charity are classed as continuing.

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

BALANCE SHEET


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

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

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



MR ROBERT NEWELL
 DIRECTOR



MR STANLEY BURROWS
 DIRECTOR

FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

(a) Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2008.

(b) Company status

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

(c) Fund accounting

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

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

Investment income and gains are allocated to the appropriate fund.

(d) Incoming resources

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

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

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

(e) Resources expended

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

(f) Tangible Fixed Assets and Depreciation

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

Fixtures, Fittings and Equipment – 10% reducing balance.

Continued FINANCIAL STATEMENTS

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

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

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

5. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

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

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

Continued FINANCIAL STATEMENTS

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

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

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

Continued FINANCIAL STATEMENTS

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

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

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

Continued FINANCIAL STATEMENTS

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

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

15. DIRECTORS REMUNERATION

There is no directors' remuneration.

16. COMPANY LIMITED BY GUARANTEE

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

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

County Armagh Phoenix Group Ltd

Northern Ireland - Charity number 102214

Annual report

REPORT OF THE TRUSTEES

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

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

Details contained in Page 3.

Structure, Governance and Management

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

Statement of Trustees' Responsibilities

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

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

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

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

Risk Assessment

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

continued REPORT OF THE TRUSTEES

Statement of Disclosure of Information to Independent Examiner

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

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

Objectives and Activities

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

Achievements and Performance

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

Financial Review

The directors believe the period end financial position was satisfactory.

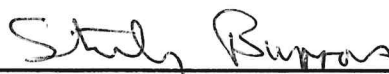
£69,888 of revenue grants were received during the year ended 31 March 2023.

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

Independent Examiner

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

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



MR STANLEY BURROWS
DIRECTOR

County Armagh Phoenix Group Ltd

Northern Ireland - Charity number 102214

Annual return

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

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

Respective Responsibilities of Trustees and Independent Examiner

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

Basis of Independent Examiner's Statement

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

Independent Examiner's Statement

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

1 which gives us reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that :

- proper books of account are kept [in accordance with Section 386 of the Companies act 2006];
and
- accounts are prepared which agree with the books of account and comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice : Accounting and Reporting by Charities;

or

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



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

22 December 2023