County Armagh Grand Orange Lodge Community Development Committee Limited

Northern Ireland · Charity number 104165

Details

Known as	CAGOL Community Development Ltd
Status	Received
Company number	57064
Registered	2016-01-22
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	27A Main Street Markethill Armagh Bt60 1ph BT60 1PH
Phone	028 9269 3475
Website	www.cacd.org.uk

Activities

Purposes: The Charity's objects ("Objects") are specifically restricted to the following: (a) to promote community development within the County of Armagh, and its environs of Northern Ireland and the Republic of Ireland (hereinafter called the area of benefit) by promoting, developing and supporting community and voluntary sector organisations within the area of benefit; and, to promote any other purpose, or purposes, for the benefit of the inhabitants of the area of benefit, which are, or hereafter may be deemed, charitable under the law of Northern Ireland, and in particular: (b) to provide or assist in the acquisition and the provision of community facilities within the area of benefit, for the benefit of the local communities in the interest of social welfare, for education, recreation and other leisure-time occupation, with the object of improving the conditions of life of the said inhabitants; (c) to advance the education of the public concerning the heritage and history of County Armagh and its environs and to maintain and manage Sloan's House, Loughgall, County Armagh, a building of special historical interest, as an interpretive Centre and museum, for the public benefit.

What the charity does: The advancement of education,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,Education/training,Heritage/historical,Rural development,Sport/recreation

Who the charity helps: Adult training,General public,Interface communities,Voluntary and community sector

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£201,199	£238,317	£0	5

Trustees

Name	Role	Appointed
Mr Clarence Livingstone		
Mr Denis Watson		
Mr Lawson Burnett		
Mr Roger Gardiner		

Accounts

Company registration number NI057064 (Northern Ireland)

Charity registration number NIC 104165 (Northern Ireland)

COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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

Trustees	Mr R S A Gardiner	
	Mr D J Watson	
	Mr W L Burnett	
	Mr C G B Livingstone	(Appointed 17 February 2025)
Secretary	Mr L S Singleton	
Charity number (Northern Ireland)	NIC 104165	
Company number	NI057064	
Registered office	27a Main Street Markethill Co Armagh BT60 1PH	
Independent examiner	GMcG PORTADOWN 17 Mandeville Street Portadown Craigavon Co Armagh BT62 3PB	

COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
CONTENTS

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

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

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

Objectives and activities
The charity's purposes are:

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

(2) to promote any other purpose, or purposes, for the benefit of the inhabitants of the area of benefit, which are, or hereafter may be deemed, charitable under the law of Northern Ireland, and in particular:
- to provide or assist in the acquisition and the provision of community facilities within the area of benefit, for the benefit of the local communities in the interest of the social welfare, for education, recreation and other leisure-time occupation, with the object of improving conditions of life of the said inhabitants,
- to advance education of the public concerning the heritage and history of County Armagh and its environs and to maintain and manage Sloan's House, Loughgall, County Armagh, a building of special historical interest, as an interpretive centre and museum, for the public benefit.

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

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

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

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

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

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

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

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

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

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

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

Financial review

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

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

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

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

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

Structure, governance and management

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

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

Mr J Copeland	(Resigned 17 February 2025)
Mr R S A Gardiner	
Mr D J Watson	
Mr W L Burnett	
Mr C G B Livingstone	(Appointed 17 February 2025)

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

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

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

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

Charity Registration No. NIC104165
Company Registration No. NI057064

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

....
Mr L S Singleton
Secretary

Date: 22 December 2025

GMcG
CHARTERED ACCOUNTANTS

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

TO THE TRUSTEES OF COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE LIMITED

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

Responsibilities of trustees and examiner

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

It is my responsibility to:

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

Basis of independent examiners' report

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

1 accounting records were not kept in respect of the charitable company as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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TO THE TRUSTEES OF COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE LIMITED

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

Gillian Johnston

Gillian Johnston ACA

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

Dated: 22 December 2025

COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

All income and expenditure derive from continuing activities.

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

COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 MARCH 2025

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

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

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

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

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

The financial statements were approved by the trustees on 22 December 2025

R S A Gardiner
Mr R S A Gardiner
Trustee

Company registration number NI057064 (Northern Ireland)

1 Accounting policies

Charity information

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

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

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

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

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

1.4 Income

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

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

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

1 Accounting policies (Continued)

1.5 Expenditure

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

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Stocks

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

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

1.9 Cash and cash equivalents

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

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1 Accounting policies (Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

Key sources of estimation uncertainty
The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are as follows.

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	13,352	9,837

4 Income from charitable activities

	Restricted funds 2025 £	Restricted funds 2024 £
CACD		
Grants received	180,467	145,623

4 Income from charitable activities (Continued)

Performance related grants analysis

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

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

5 Income from other trading activities

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

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Other trading activities	2,634	4,457

7 Expenditure on charitable activities

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

8 Support costs allocated to activities

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

8 Support costs allocated to activities (Continued)

Governance costs comprise:	2025 £	2024 £
Accountancy	2,977	3,255
	2,977	3,255

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	5	5

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

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

11 Taxation

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

12 Transfers

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

13 Tangible fixed assets

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

14 Stocks

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

15 Debtors

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

16 Creditors: amounts falling due within one year

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

17 Retirement benefit schemes

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

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

18 Restricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
CACD	23,825	180,467	(171,390)	(9,986)	22,916
CAGOL	902,493	-	(42,568)	-	859,925
	926,318	180,467	(213,958)	(9,986)	882,841

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
CACD	910,184	145,623	(153,314)	-	902,493
CAGOL	70,136	-	(46,311)	-	23,825
	980,320	145,623	(199,625)	-	926,318

19 Unrestricted funds

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

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

19 Unrestricted funds (Continued)

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

20 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	58,041	863,494	921,535
Current assets/(liabilities)	30,123	19,347	49,470
	88,164	882,841	971,005

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	61,920	907,043	968,963
Current assets/(liabilities)	19,885	19,275	39,160
	81,805	926,318	1,008,123

21 Related party transactions

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

Accounts

Charity registration number NIC 104165

Company registration number NI057064 (Northern Ireland)

COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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

Trustees	Mr J Copeland Mr R S A Gardiner Mr D J Watson Mr W L Burnett
Secretary	Mr L S Singleton
Charity number	NIC 104165
Company number	NI057064
Registered office	27a Main Street Markethill Co Armagh BT60 1PH
Independent examiner	GMcG PORTADOWN 17 Mandeville Street Portadown Craigavon Co Armagh BT62 3PB

CONTENTS

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

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

Objectives and activities

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

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

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

Achievements and performance

During the year, the charity continued to run CACD and Sloan's House. It hosted a visit from the Secretary of State for Northern Ireland as well as numerous group visits throughout the year. This included summer schools, cross community groups and visitors from Denmark and Canada.

A Coronation Tea was held in May and a barbeque in August.

The charity ran training sessions for community groups, four historical lectures and two exhibitions during the year.

Financial review

The charity's net outgoing restricted funds for the year are £54,002 (2023 - outgoing £17,972) which will be deducted from funds brought forward.

The charity's net outgoing unrestricted funds for the year are £2,603 (2023 - outgoing £4,131) which will be deducted from funds brought forward.

At the Statement of Financial Position date, the charity held restricted funds of £926,318 and unrestricted funds of £81,805.

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

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

Structure, governance and management

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

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

Mr J Copeland
Mr R S A Gardiner
Mr D J Watson
Mr W L Burnett

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

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

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

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

Charity Registration No. NIC104165
Company Registration No. NI057064

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

....

Mr L S Singleton
Secretary

Date: 18/12/2024

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

TO THE TRUSTEES OF COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE LIMITED

I report to the trustees on my examination of the financial statements of County Armagh Grand Orange Lodge Community Development Committee Limited (the charitable company) for the year ended 31 March 2024.

Responsibilities of trustees and examiner

As the trustees of the charitable company (and also its trustees for the purposes of charity law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

It is my responsibility to:

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

Basis of independent examiners' report

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

1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

TO THE TRUSTEES OF COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE LIMITED

Independent examiner's statement

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

Gillian Johnston

Gillian Johnston ACA

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

Dated: 19 DECEMBER 2024

COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	3	9,837	-	9,837	10,240	250	10,490
Charitable activities	4	-	145,623	145,623	-	167,270	167,270
Other trading activities	5	9,211	-	9,211	7,320	-	7,320
Other income	6	-	-	-	654	225	879
Total income		19,048	145,623	164,671	18,214	167,745	185,959
Expenditure on:							
Raising funds	7	4,457	-	4,457	3,689	-	3,689
Charitable activities	8	17,194	199,625	216,819	18,656	185,717	204,373
Total expenditure		21,651	199,625	221,276	22,345	185,717	208,062
Net expenditure and movement in funds		(2,603)	(54,002)	(56,605)	(4,131)	(17,972)	(22,103)
Reconciliation of funds:							
Fund balances at 1 April 2023		84,408	980,320	1,064,728	88,539	998,292	1,086,831
Fund balances at 31 March 2024		81,805	926,318	1,008,123	84,408	980,320	1,064,728

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

All income and expenditure derive from continuing activities.

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

COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**14**		968,963		1,015,567
Current assets					
Stocks	**15**	1,800		2,400	
Debtors	**16**	648		1,393	
Cash at bank and in hand		65,556		74,212	
		68,004		78,005	
Creditors: amounts falling due within one year	**17**	(28,844)		(28,844)	
Net current assets			39,160		49,161
Total assets less current liabilities			1,008,123		1,064,728
Net assets excluding pension liability			1,008,123		1,064,728
The funds of the charitable company					
Restricted income funds	**19**		926,318		980,320
Unrestricted funds			81,805		84,408
			1,008,123		1,064,728

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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

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

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

The financial statements were approved by the trustees on 18/12/2024

RSA Gardiner

Mr R S A Gardiner
Trustee

Company registration number NI057064 (Northern Ireland)

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

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

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

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

1.4 Income

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

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

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

1 Accounting policies (Continued)

1.5 Expenditure

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

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Stocks

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

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

1.9 Cash and cash equivalents

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

1 Accounting policies (Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

Key sources of estimation uncertainty

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are as follows.

Fixed Assets

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

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	9,837	-	9,837	10,240	250	10,490

4 Income from charitable activities

	Restricted funds 2024 £	Restricted funds 2023 £
CACD		
Grants received	145,623	167,270

4 Income from charitable activities (Continued)

Grants received analysis

	CACD 2024 £	CACD 2023 £
Department for Communities	60,764	70,158
International Fund for Ireland	55,018	57,378
Armagh, Banbridge & Craigavon Borough Council	9,433	8,947
SECAD Partnership	6,047	7,432
Co-Operation Ireland	7,350	3,350
Halifax Foundation	4,056	4,160
Public Health Agency	2,955	-
Awards for All	-	5,113
Nationwide	-	5,000
Other grants	-	5,732
	(145,623)	(167,270)

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Museum admission fees and shop sales	4,628	2,841
Rent	4,583	4,479
	9,211	7,320

6 Other income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Other income	-	-	-	654	225	879

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Trading costs		
Shop costs	4,457	3,689

8 Expenditure on charitable activities

	CACD 2024 £	CAGOL 2024 £	Total 2024 £	CACD 2023 £	CAGOL 2023 £	Total 2023 £
Direct costs						
Staff costs	95,637	-	95,637	91,366	-	91,366
Education and programme costs	34,838	-	34,838	23,762	-	23,762
Venue hire and catering	677	928	1,605	25	994	1,019
Insurance	1,283	3,107	4,390	1,443	3,202	4,645
PR and marketing	562	-	562	1,544	-	1,544
Travel expenses and coach hire	2,024	-	2,024	1,753	-	1,753
	135,021	4,035	139,056	119,893	4,196	124,089
Share of support and governance costs (see note 9)						
Support	17,654	56,854	74,508	17,041	59,763	76,804
Governance	1,980	1,275	3,255	1,980	1,500	3,480
	154,655	62,164	216,819	138,914	65,459	204,373
Analysis by fund						
Unrestricted funds	1,340	15,854	17,194	57	18,599	18,656
Restricted funds	153,315	46,310	199,625	138,857	46,860	185,717
	154,655	62,164	216,819	138,914	65,459	204,373

9 Support costs allocated to activities

	CACD 2024 £	CAGOL 2024 £	Total 2024 £	Total 2023 £
Depreciation	981	46,610	47,591	47,493
Rent	9,380	-	9,380	9,380
Light and heat	1,804	7,341	9,145	11,982
Stationery and advertising	2,749	264	3,013	2,725
Telephone and postage	1,826	755	2,581	2,379
Repairs and maintenance	180	1,549	1,729	1,973
Finance costs	110	57	167	165
Sundry expenses	623	278	901	708
Governance	1,980	1,275	3,255	3,480
	19,633	58,129	77,762	80,285

Governance costs comprise:	2024 £	2023 £
Accountancy	3,255	3,480
	3,255	3,480

10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	47,591	47,493

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	5	5

12 Employees (Continued)

Employment costs	**2024**	**2023**
	£	**£**
Wages and salaries	91,746	86,825
Other pension costs	3,891	4,541
	95,637	91,366

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

13 Taxation

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

14 Tangible fixed assets

	Freehold land and buildings	**Equipment**	**Total**
	£	**£**	**£**
Cost			
At 1 April 2023	1,359,948	55,243	1,415,191
Additions	-	985	985
At 31 March 2024	1,359,948	56,228	1,416,176
Depreciation and impairment			
At 1 April 2023	351,319	48,303	399,622
Depreciation charged in the year	45,332	2,259	47,591
At 31 March 2024	396,651	50,562	447,213
Carrying amount			
At 31 March 2024	963,297	5,666	968,963
At 31 March 2023	1,008,627	6,940	1,015,567

15 Stocks

	2024	**2023**
	£	**£**
Finished goods and goods for resale	1,800	2,400

16 Debtors

Amounts falling due within one year:	2024 £	2023 £
Other debtors	648	1,393

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	25,844	25,844
Accruals and deferred income	3,000	3,000
	28,844	28,844

18 Retirement benefit schemes

Defined contribution schemes	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	3,891	4,541

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

19 Restricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	980,320	145,623	(199,625)	926,318

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
	998,292	167,745	(185,717)	980,320

20 Unrestricted funds

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

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	84,408	19,048	(21,651)	81,805

Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	88,539	18,214	(22,345)	84,408

21 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	61,920	907,043	968,963
Current assets/(liabilities)	19,885	19,275	39,160
	81,805	926,318	1,008,123

	Unrestricted funds 2023 (Restated)	Restricted funds 2023 (Restated)	Total 2023
	£	£	£
At 31 March 2023:			
Tangible assets	65,960	949,607	1,015,567
Current assets/(liabilities)	18,448	30,713	49,161
	84,408	980,320	1,064,728

The analysis of net assets between funds in respect of 31 March 2023 has been restated to correct an erroneous allocation in the prior year.

22 Related party transactions

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

County Armagh Grand Orange Lodge Community Development Committee Limited

Northern Ireland - Charity number 104165

Annual report

COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE LIMITED
Charity Number 104165

TRUSTEES ANNUAL REPORT 2023– 2024

The following served during this financial year as Charity Trustees:

Denis Watson

Roger Gardiner

James Copeland

Lawson Burnett

The Charity's purposes are

(a) to promote community development within the County of Armagh, and its environs of Northern Ireland and the Republic of Ireland (hereinafter called the area of benefit) by promoting, developing and supporting community and voluntary sector organisations within the area of benefit; and, to promote any other purpose, or purposes, for the benefit of the inhabitants of the area of benefit, which are, or hereafter may be deemed, charitable under the law of Northern Ireland, and in particular:

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

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

During the year and against a challenging funding environment we have delivered an extensive programme of information, networking and training events using a variety of mediums to ensure the health and safety of people as well as providing mentoring support to groups and individuals to benefit the community and to assist them in maximizing the resources available to them and how collectively we could best respond to changing circumstances and support the community in a new environment.

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

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

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

During the past year, the "Museum of Orange Heritage" at Sloan's House in the village of Loughgall has continued to play an important part in the community life of the village. With the relaxation of the pandemic restrictions, a number of cross community and cross border groups have been hosted, with some cross community bodies using the Museum as a place to visit to learn more about the PUL community. Visitor numbers are starting to return to pre-pandemic figures and it has also been used by a number of local community groups, etc. In addition, the Museum has hosted several historical lectures; training sessions; meetings; and exhibitions in the large Meeting Room. That particular facility within the premises is regarded as a valuable community resource.

This has been a successful year in circumstances where we are emerging from the pandemic, but it is recognized that much more needs to be done to bring the community to a point that we would like to see and we are fully committed to delivering that outcome.

The Trustees have had regard to the Commission's Public Benefit requirement

Income for the year amounted to £185,959 with expenditure of £208,062.

Signed Roger Gardiner Trustee

Date 12 February 2024

County Armagh Grand Orange Lodge Community Development Committee Limited

Northern Ireland - Charity number 104165

Annual return

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

TO THE TRUSTEES OF COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE LIMITED

I report to the trustees on my examination of the financial statements of County Armagh Grand Orange Lodge Community Development Committee Limited (the charitable company) for the year ended 31 March 2024.

Responsibilities of trustees and examiner

As the trustees of the charitable company (and also its trustees for the purposes of charity law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

It is my responsibility to:

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

Basis of independent examiners' report

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

1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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Chartered Accountants Ireland

TIAG

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

TO THE TRUSTEES OF COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE LIMITED

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

Gillian Johnston

Gillian Johnston ACA

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

Dated: 19 DECEMBER 2024

County Armagh Grand Orange Lodge Community Development Committee Limited

Northern Ireland - Charity number 104165

Accounts

Charity Registration No. NIC 104165

Company Registration No. NI057064 (Northern Ireland)

COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

GM^c^G PORTADOWN
Chartered Accountants
17 Mandeville Street
Portadown
Craigavon
Co Armagh
BT62 3PB

COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

CHARITIES COMMISSIONER OF NORTHERN IRELAND – STATEMENT OF COMPLIANCE

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

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

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

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

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

OBJECTIVES AND ACTIVITIES

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

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

ACHIEVEMENTS AND PERFORMANCE

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

FINANCIAL REVIEW

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

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

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

RESERVES POLICY

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

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

RISK MANAGEMENT

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

GOING CONCERN

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

SMALL COMPANY PROVISIONS

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

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

Mr Lewis Singleton
Charity Secretary

COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

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

FOR THE YEAR ENDED 31 MARCH 2023

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

Respective responsibilities of charity trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

It is my responsibility to:

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

Basis of independent examiner's report

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

1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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GMcG
CHARTERED ACCOUNTANTS

COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

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

FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's statement

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

Gillian Johnston

Gillian Johnston ACA

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

Date: 22 DECEMBER 2023

COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	**Total funds £**	Total funds £
Income and endowments from:					
Donations and legacies	**4**	10,240	250	**10,490**	6,640
Charitable activities	**5**	-	167,270	**167,270**	111,264
Other trading activities	**6**	7,320	-	**7,320**	8,081
Other income	**7**	654	225	**879**	6,571
Total income		18,214	167,745	**185,959**	132,556
Expenditure on:					
Raising funds:					
Costs of other trading activities	**8**	(3,689)	-	**(3,689)**	(3,087)
Charitable activities	**9,10**	(18,656)	(185,717)	**(204,373)**	(172,167)
Total expenditure		(22,345)	(185,717)	**(208,062)**	(175,254)
Net expenditure and net movement in funds		(4,131)	(17,972)	**(22,103)**	(42,698)
Reconciliation of funds					
Total funds brought forward		88,539	998,292	**1,086,831**	1,129,529
Total funds carried forward		84,408	980,320	**1,064,728**	1,086,831

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

All income and expenditure derive from continuing activities.

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

COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 31 MARCH 2023

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

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

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

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

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

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

Roger Gardiner

Mr Roger Gardiner
Trustee

Company Registration No. NI057064

1. ACCOUNTING POLICIES

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1. ACCOUNTING POLICIES *(continued)*

1.4 Incoming resources

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

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

1.5 Resources expended

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

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

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

1. ACCOUNTING POLICIES *(continued)*

1.6 Tangible assets

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

1.7 Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

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

1.8 Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

1.9 Stocks

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

1. ACCOUNTING POLICIES *(continued)*

1.10 Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

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

1.11 Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

1.12 Employee benefits

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

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

Key sources of estimation uncertainty

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

Fixed assets

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

3. LIMITED BY GUARANTEE

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

4. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	**Total funds 2023 £**	Unrestricted funds £	Restricted funds £	Total funds 2021 £
DONATIONS						
Donations	10,240	250	**10,490**	6,640	-	6,640

5. CHARITABLE ACTIVITIES

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

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

6. OTHER TRADING ACTIVITIES

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

7. OTHER INCOME

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

8. COSTS OF OTHER TRADING ACTIVITIES

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

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

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

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

10. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

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

11. DIRECT AND SUPPORT COSTS BY CATEGORY

Direct

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

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

Support

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

12. NET EXPENDITURE

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	**47,492**	47,593

13. STAFF COSTS

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

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

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

	2023	2022
	No.	No.
Number of staff – administrative	**5**	4

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

14. TRUSTEE REMUNERATION AND EXPENSES

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

15. TANGIBLE FIXED ASSETS

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

16. DEBTORS

	2023 £	2022 £
Social security and other taxes	**721**	193
Other debtors	**672**	-
	1,393	193

17. CREDITORS: amounts falling due within one year

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

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

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

Restricted funds

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

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

Purposes of restricted funds

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

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

20. RELATED PARTY TRANSACTIONS

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

County Armagh Grand Orange Lodge Community Development Committee Limited

Northern Ireland - Charity number 104165

Annual report

COUNTY ARMAGH GRAND ORANGE LODGE COMMUNITY DEVELOPMENT COMMITTEE LIMITED
Charity Number 104165

TRUSTEES ANNUAL REPORT 2022– 2023

The following served during this financial year as Charity Trustees:

Denis Watson

Roger Gardiner

James Copeland

Thomas D Forbes (resigned November 2022)

Lawson Burnett (appointed November 2022)

The Charity's purposes are

(a) to promote community development within the County of Armagh, and its environs of Northern Ireland and the Republic of Ireland (hereinafter called the area of benefit) by promoting, developing and supporting community and voluntary sector organisations within the area of benefit; and, to promote any other purpose, or purposes, for the benefit of the inhabitants of the area of benefit, which are, or hereafter may be deemed, charitable under the law of Northern Ireland, and in particular:

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

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

During the year and against a challenging aftermath of the pandemic we have delivered an extensive programme of information, networking and training events using a variety of mediums to ensure the health and safety of people as well as providing mentoring support to groups and individuals to benefit the community and to assist them in maximizing the resources available to them and how collectively we could best respond to changing circumstances and support the community in a new environment.

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

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

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

During the past year, the "Museum of Orange Heritage" at Sloan's House in the village of Loughgall has continued to play an important part in the community life of the village. With the relaxation of the pandemic restrictions, a number of cross community and cross border groups have been hosted, with some cross community bodies using the Museum as a place to visit to learn more about the PUL community. Visitor numbers are starting to return to pre-pandemic figures and it has also been used by a number of local community groups, etc. In addition, the Museum has hosted several historical lectures; training sessions; meetings; and exhibitions in the large Meeting Room. That particular facility within the premises is regarded as a valuable community resource.

This has been a successful year in circumstances where we are emerging from the pandemic, but it is recognized that much more needs to be done to bring the community to a point that we would like to see and we are fully committed to delivering that outcome.

The Trustees have had regard to the Commission's Public Benefit requirement

Income for the year amounted to £185,959 with expenditure of £208,062.

Signed Roger Gardiner Trustee

Date 12 February 2024

County Armagh Grand Orange Lodge Community Development Committee Limited

Northern Ireland - Charity number 104165

Annual return

GMcG
CHARTERED ACCOUNTANTS

COUNTY ARMAGH GRAND ORANGE LODGE
COMMUNITY DEVELOPMENT COMMITTEE LIMITED

(A COMPANY LIMITED BY GUARANTEE)

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

FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's statement

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

Gillian Johnston

Gillian Johnston ACA

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Chartered Accountants
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Date: 22 DECEMBER 2023

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