

Families Acting for Innocent Relatives

Northern Ireland · Charity number 107185

Details

Known as	FAIR
Status	Received
Registered	2018-12-18
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	18 Mowhan Road Markethill Bt60 1rq BT60 1RQ
Phone	02837552619
Email	info@fairvictims.com
Website	none

Activities

Purposes: To bring relief to persons in South Armagh who are suffering hardship, sickness or distress as a result of the conflicts in Northern Ireland. To advance the education of the public in South Armagh and elsewhere in the effects of the conflict and especially the effects of the conflict on children. To provide support and counselling services in South Armagh for victims of the conflict in Northern Ireland

What the charity does: The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity

How the charity works:

Advice/advocacy/information, Counselling/support, Disability, Education/training, Human rights/equality, Relief of poverty, Volunteer development, Welfare/benevolent

Who the charity helps: Adult training, Carers, Men, Mental health, Older people, Physical disabilities, Specific areas of deprivation, Victim support, Women

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£132,011	£118,233	£0	2

Trustees

Name	Role	Appointed
Mr Robert Phoenix		
Mr Trevor McCloskey		
Mrs Benita Morrison		
Mrs Liza Elliott		
Mrs Mary Graham		
Mrs May Quinn		
Mrs Pamela Phoenix		
Mrs Ruth Campbell		

Families Acting for Innocent Relatives

Northern Ireland - Charity number 107185

Accounts

Charity registration number 107185 (Northern Ireland)

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

FAMILIES ACTING FOR INNOCENT RELATIVES

LEGAL AND ADMINISTRATIVE INFORMATION

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

FAMILIES ACTING FOR INNOCENT RELATIVES

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FAMILIES ACTING FOR INNOCENT RELATIVES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

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

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

Financial review

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

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

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

Reserves policy

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

Structure, governance and management

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

FAMILIES ACTING FOR INNOCENT RELATIVES

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

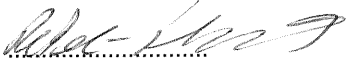
The trustees who served during the year and up to the date of signature of the financial statements were:

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

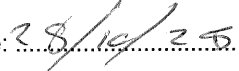
Recruitment and appointment of trustees

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

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



Mr R Phoenix
Trustee

Date: 

FAMILIES ACTING FOR INNOCENT RELATIVES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FAMILIES ACTING FOR INNOCENT RELATIVES

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

Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act (Northern Ireland) 2008 and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as charity trustees concerning any such matters.

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

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



FAMILIES ACTING FOR INNOCENT RELATIVES

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF FAMILIES ACTING FOR INNOCENT RELATIVES

Independent examiner's statement

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

GMcG Portadown

GMcG PORTADOWN

17 Mandeville Street

Portadown

Craigavon

Co Armagh

BT62 3PB

29 October 2025

FAMILIES ACTING FOR INNOCENT RELATIVES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

FAMILIES ACTING FOR INNOCENT RELATIVES

BALANCE SHEET

AS AT 31 DECEMBER 2024

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

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



Mr R Phoenix
Trustee



Mrs Ruth Campbell
Trustee

FAMILIES ACTING FOR INNOCENT RELATIVES

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

1 Accounting policies

Charity information

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

1.1 Basis of preparation

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

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

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

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

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from charitable activities

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

5 Income from other trading activities

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

6 Other income

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

7 Expenditure on raising funds

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

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Expenditure on charitable activities

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

9 Support costs allocated to activities

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

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

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

Employment costs

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

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

13 Taxation

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

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Tangible fixed assets

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

15 Debtors

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

16 Creditors: amounts falling due within one year

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

17 Restricted funds

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

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
	85,904	112,054	(110,939)	87,019

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Restricted funds (Continued)

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

18 Unrestricted funds

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

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	33,222	19,957	(7,294)	45,885
	<u>33,222</u>	<u>19,957</u>	<u>(7,294)</u>	<u>45,885</u>

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

19 Analysis of net assets between funds

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

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Related party transactions

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

Families Acting for Innocent Relatives

Northern Ireland - Charity number 107185

Accounts

FAMILIES ACTING FOR INNOCENT RELATIVES

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	9,051	-	9,051	6,295
Activities for generating funds	3	10,845	-	10,845	6,165
Investment income		63	26	89	42
Incoming resources from charitable activities	4	-	131,135	131,135	104,669
Other incoming resources		-	-	-	-
TOTAL INCOMING RESOURCES		<u>19,959</u>	<u>131,161</u>	<u>151,120</u>	<u>117,171</u>
RESOURCES EXPENDED					
Costs of generating funds:					
Costs of generating voluntary income	5	(1,663)	-	(1,663)	(55)
Charitable activities	6	-	(119,612)	(119,612)	(106,181)
Governance costs	7	(1,352)	(3,091)	(4,443)	(4,355)
Other resources expended	8	(266)	(22,247)	(22,513)	(21,673)
TOTAL RESOURCES EXPENDED		<u>(3,281)</u>	<u>(144,950)</u>	<u>(148,231)</u>	<u>(132,264)</u>
NET INCOMING/ (OUTGOING) RESOURCES BEFORE TRANSFERS					
		16,678	(13,789)	2,889	(15,093)
Transfer between funds		-	-	-	-
NET INCOMING/ (OUTGOING) RESOURCES FOR THE YEAR		16,678	(13,789)	2,889	(15,093)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>16,544</u>	<u>99,693</u>	<u>116,237</u>	<u>131,330</u>
TOTAL FUNDS CARRIED FORWARD	12	<u>33,222</u>	<u>85,904</u>	<u>119,126</u>	<u>116,237</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

FAMILIES ACTING FOR INNOCENT RELATIVES

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2023

	Note	2023	2022
		£	£
FIXED ASSETS			
Tangible assets	9	63,608	81,201
CURRENT ASSETS			
Debtors	10	20,707	15,456
Cash at bank and in hand		41,539	24,956
		<u>62,246</u>	<u>40,412</u>
CREDITORS: Amounts falling due within one year	11	6,728	5,376
NET CURRENT ASSETS		<u>55,518</u>	<u>35,036</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		119,126	116,237
CREDITORS: Amounts falling due after more than one year		-	-
NET ASSETS		<u>119,126</u>	<u>116,237</u>
FUNDS			
Restricted income funds	12	33,222	99,693
Unrestricted income funds		85,904	16,544
TOTAL FUNDS		<u>119,126</u>	<u>116,237</u>

These accounts have been prepared in accordance with the Financial Reporting Standard for smaller Entities.

These accounts were approved by the members of the committee on 16/10/2024, and are signed on their behalf by:

Chairman *Robert [Signature]*

Asst Treasurer *Liza [Signature]*

FAMILIES ACTING FOR INNOCENT RELATIVES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the United Kingdom Generally Accepted Accounting Practice.

Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which has not been designated for other purposes.
- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. The costs of raising and administering such funds are charged against the specific fund.

Resources expended

Resources expended have been included in the financial statements using the accruals basis. Costs (including staff costs) have been allocated to the activity on the basis of time spent on those activities.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

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

Leasehold Property	-	4% straight line
Property Improvements	-	33.3% straight line
Fixtures and Fittings	-	15% straight line
Computer Equipment	-	33.3% straight line

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations				
Membership	9,051	-	9,051	6,295
	<u>9,051</u>	<u>-</u>	<u>9,051</u>	<u>6,295</u>

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Other sundry income	1,145	-	1,145	13
Events	9,700	-	9,700	6,152
	<u>10,845</u>	<u>-</u>	<u>10,845</u>	<u>6,165</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Victims and Survivors Service	-	124,222	124,222	100,685
Clear	-	4,996	4,996	3,984
ABC Council	-	1,917	1,917	-
	<u>-</u>	<u>131,135</u>	<u>131,135</u>	<u>104,669</u>

5. COSTS OF GENERATING VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Membership	1,663	-	1,663	55
	<u>1,663</u>	<u>-</u>	<u>1,663</u>	<u>55</u>

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

6. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Victims and Survivors Service	-	114,835	114,835	106,181
Clear	-	4,777	4,777	-
	<u>-</u>	<u>119,612</u>	<u>119,612</u>	<u>106,181</u>

7. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Accountancy	1,352	1,488	2,840	2,840
Insurance	-	1,603	1,603	1,515
	<u>1,352</u>	<u>3,091</u>	<u>4,443</u>	<u>4,355</u>

8. OTHER RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Telephone	-	2,600	2,600	1,873
Bank interest and charges	266	137	403	370
Sundry	-	-	-	-
Depreciation	-	19,510	19,510	19,430
	<u>266</u>	<u>22,247</u>	<u>22,513</u>	<u>21,673</u>

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

9. TANGIBLE FIXED ASSETS

	Leasehold Property £	Property Improvement £	Fixtures, fittings and equipment £	Computer Equipment £	Total £
COST					
At 1st January 2023	193,806	25,985	64,367	8,798	292,956
Additions	-	1,917	-	-	1,917
At 31st December 2023	<u>193,806</u>	<u>27,902</u>	<u>64,367</u>	<u>8,798</u>	<u>294,873</u>
DEPRECIATION					
At 1st January 2023	124,032	17,324	62,280	8,119	211,755
Charge for the year	7,752	9,300	1,779	679	19,510
At 31st December 2023	<u>131,784</u>	<u>26,624</u>	<u>64,059</u>	<u>8,798</u>	<u>231,265</u>
NET BOOK VALUE					
At 31st December 2023	<u>62,022</u>	<u>1,278</u>	<u>308</u>	<u>-</u>	<u>63,608</u>
At 31st December 2022	<u>69,774</u>	<u>8,661</u>	<u>2,087</u>	<u>679</u>	<u>81,201</u>

10. DEBTORS

	2023 £	2022 £
Other debtors	<u>20,707</u>	<u>15,456</u>
	<u>20,707</u>	<u>15,456</u>

11. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>6,728</u>	<u>5,376</u>
	<u>6,728</u>	<u>5,376</u>

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Long term liabilities £	Total £
Restricted Funds	63,608	22,296	-	85,904
Unrestricted Funds	-	33,222	-	33,222
Total Funds	<u>63,608</u>	<u>55,518</u>	<u>-</u>	<u>119,126</u>

13. MOVEMENT IN FUNDS

	Opening Balance £	Income £	Expenditure £	Transfers £	Closing Balance £
Unrestricted Funds	16,544	19,959	(3,281)	-	33,222
Restricted Funds					
Property Fund	69,774	-	(7,752)	-	62,022
Victims and Survivors Service	22,601	124,249	(128,451)	-	18,399
Big Lottery	3,334	-	(3,332)	-	2
ABC Council	-	1,917	(639)	-	1,278
Clear	3,984	4,996	(4,777)	-	4,203
	<u>125,636</u>	<u>104,688</u>	<u>(144,951)</u>	<u>-</u>	<u>85,904</u>

Families Acting for Innocent Relatives

Northern Ireland - Charity number 107185

Annual report

FAMILIES ACTING FOR INNOCENT RELATIVES

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2023

The Trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charity's governing document, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and SORP (FRS 102).

THE TRUSTEES

The trustees who served the company during the year and were directors at the date of approval of the Annual Report were as follows:

Mr Robert Phoenix	Chairman
Mrs May Quinn	
Mrs Mary Graham	
Mrs Pamela Phoenix	
Mrs Liza Elliott	
Mr Leslie Lavery	
Mr Trevor McCloskey	
Mrs Benita Morrison	
Mr Darren Yaxley	(resigned 16 September 2023)
Mrs Ruth Greer	(died 12 August 2024)

PUBLIC BENEFIT STATEMENT

The trustees of Families Acting For Innocent Relatives confirm that they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charity continued to provide the Public Benefits through programmes and services we offer. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Public Benefit:

The direct benefits flowing from our purposes are reducing isolation, reducing hardship and financial difficulties, relieving distress, improving physical and mental well being thus improving the quality of life for the beneficiaries. The benefits can be identified by the numbers of people availing of the services and whose lives are positively impacted. This is achieved through surveys, monitoring and evaluation. There is no harm. The beneficiaries are those resident in South Armagh and surrounding areas who are suffering hardship, sickness or distress as a result of the conflicts in Northern Ireland. All private benefit is incidental and necessary to ensure the benefit is provided to our beneficiaries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

FAMILIES ACTING FOR INNOCENT RELATIVES

TRUSTEES' ANNUAL REPORT (*continued*)

YEAR ENDED 31 DECEMBER 2023

Recruitment, appointment, induction and training

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

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate an exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

Organisation Structures

The trustees oversee the running of the organisation.

OBJECTIVES AND ACTIVITIES

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

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in all aspects of the charity's work.

ACHIEVEMENTS AND PERFORMANCE

Total income for the year amounted to £151,120 (2022 - £117,171). Income derived from donations and legacies amounted to £9,051 (2022 - £6,295), income from activities generating funds amounted to £10,745 (2022: £6,165), income from charitable activities amounted to £131,135 (2022 - £104,669), income from investments amounted to £89 (2022 - £42)

Total expenditure for the year amounted to £148,231 (2022 - £132,264). The cost of generating voluntary income amounted to £1,663 (2022: £55), the cost of charitable activities amounted to £119,612 (2022 - £106,181), governance costs amounted to £4,443 (2022: £4,355) and other resources expended amounted to £22,513 (2022: £21,673).

The net income for the year amounted to £2,889 (2022 – net expenditure of £15,093).

FAMILIES ACTING FOR INNOCENT RELATIVES

TRUSTEES' ANNUAL REPORT (*continued*)

YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE (*continued*)

Reserves policy

It is the policy of the charity to maintain free reserves which matches the needs of the trust, both at the current time and the foreseeable future. This provides sufficient funds to cover running costs which include management, administration and support costs. Free reserves are those unrestricted reserves not designed nor invested in fixed assets which are available for general use.

Funding

The principal funding is from grant funding.

PLANS FOR FUTURE PERIODS

Families Acting For Innocent Relatives plan to continue offering support to those impacted by the conflict in Northern Ireland by way of organised trips, befriending, counselling, educational training. These services depend on ongoing funding being available and are subject to relevant grants being forthcoming.

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FAMILIES ACTING FOR INNOCENT RELATIVES

DIRECTORS' ANNUAL REPORT (*continued*)

YEAR ENDED 31 DECEMBER 2023

RESPONSIBILITIES OF THE TRUSTEES (*continued*)

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

In so far as the trustees are aware:

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

INDEPENDENT EXAMINER

GMcG Portadown Chartered Accountants has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the Trustees:



Trustee

Families Acting for Innocent Relatives

Northern Ireland - Charity number 107185

Annual return

FAMILIES ACTING FOR INNOCENT RELATIVES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FAMILIES ACTING FOR INNOCNET RELATIVES

YEAR ENDED 31 DECEMBER 2023

We report on the accounts of the charity for the year ended 31 December 2023 set out on pages 6 to 12.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees are responsible for the preparation of the accounts. Having satisfied ourselves that the charity is not subject to audit under charity law and is eligible for independent examination, it is our responsibility to state, on the basis of our examination, whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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

INDEPENDENT EXAMINER'S STATEMENT

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

- (1) which gives us reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
 - proper books of accounts are kept; and
 - accounts are prepared which agree with the books of account and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

GMcG Portadown

GMcG PORTADOWN
Chartered Accountants
Independent examiner

17 Mandeville Street
Portadown
County Armagh
BT62 3PB

31st October 2024

Families Acting for Innocent Relatives

Northern Ireland - Charity number 107185

Accounts

FAMILIES ACTING FOR INNOCENT RELATIVES

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	6,295	-	6,295	8,995
Activities for generating funds	3	6,165	-	6,165	4,905
Investment income		23	19	42	45
Incoming resources from charitable activities	4	-	104,669	104,669	95,434
Other incoming resources		-	-	-	-
TOTAL INCOMING RESOURCES		<u>12,483</u>	<u>104,688</u>	<u>117,171</u>	<u>109,379</u>
RESOURCES EXPENDED					
Costs of generating funds:					
Costs of generating voluntary income	5	(55)	-	(55)	(1,404)
Charitable activities	6	-	(106,181)	(106,181)	(69,986)
Governance costs	7	(1,352)	(3,003)	(4,355)	(4,498)
Other resources expended	8	(226)	(21,447)	(21,673)	(20,840)
TOTAL RESOURCES EXPENDED		<u>(1,633)</u>	<u>(130,631)</u>	<u>(132,264)</u>	<u>(96,728)</u>
NET INCOMING/ (OUTGOING) RESOURCES BEFORE TRANSFERS					
Transfer between funds		-	-	-	-
NET INCOMING/ (OUTGOING) RESOURCES FOR THE YEAR		<u>10,850</u>	<u>(25,943)</u>	<u>(15,093)</u>	<u>12,651</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>5,694</u>	<u>125,636</u>	<u>131,330</u>	<u>118,679</u>
TOTAL FUNDS CARRIED FORWARD	13	<u>16,544</u>	<u>99,693</u>	<u>116,237</u>	<u>131,330</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

FAMILIES ACTING FOR INNOCENT RELATIVES

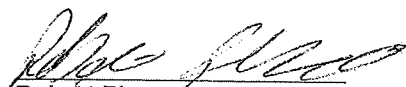
BALANCE SHEET


YEAR ENDED 31 DECEMBER 2022

	Note	2022	2021	
		£	£	£
FIXED ASSETS				
Tangible assets	9	81,201		100,631
CURRENT ASSETS				
Debtors	10	15,456	19,829	
Cash at bank and in hand		24,956	14,558	
		40,412	34,387	
CREDITORS: Amounts falling due within one year	11	5,376	3,688	
NET CURRENT ASSETS		35,036		30,699
TOTAL ASSETS LESS CURRENT LIABILITIES		116,237		131,330
NET ASSETS		116,237		131,330
FUNDS				
Restricted income funds	12	99,693	125,636	
Unrestricted income funds		16,544	5,694	
TOTAL FUNDS		116,237	131,330	

These accounts have been prepared in accordance with the Financial Reporting Standard for smaller Entities.

These accounts were approved by the members of the committee on 16/10/2024, and are signed on their behalf by:


 Robert Phoenix
 Chairman


 Mrs Liza Elliott
 Asst Treasurer

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the United Kingdom Generally Accepted Accounting Practice.

Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which has not been designated for other purposes.
- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. The costs of raising and administering such funds are charged against the specific fund.

Resources expended

Resources expended have been included in the financial statements using the accruals basis. Costs (including staff costs) have been allocated to the activity on the basis of time spent on those activities.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

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

Leasehold Property	-	4% straight line
Property Improvements	-	33.3% straight line
Fixtures and Fittings	-	15% straight line
Computer Equipment	-	33.3% straight line

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations				
Membership	6,295	-	6,295	8,995
	<u>6,295</u>	<u>-</u>	<u>6,295</u>	<u>8,995</u>

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Other sundry income	13	-	13	1,194
Events	6,152	-	6,152	3,711
	<u>6,165</u>	<u>-</u>	<u>6,165</u>	<u>4,905</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Victims and Survivors Service	-	100,685	100,685	95,434
Clear	-	3,984	3,984	-
	<u>-</u>	<u>104,669</u>	<u>104,669</u>	<u>95,434</u>

5. COSTS OF GENERATING VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Membership	55	-	55	1,404
	<u>55</u>	<u>-</u>	<u>55</u>	<u>1,404</u>

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

6. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Victims and Survivors Service	-	106,181	106,181	69,986
Big Lottery Fund	-	-	-	-
	<u>-</u>	<u>106,181</u>	<u>106,181</u>	<u>69,986</u>

7. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Accountancy	1,352	1,488	2,840	3,259
Insurance	-	1,515	1,515	1,239
	<u>1,352</u>	<u>3,003</u>	<u>4,355</u>	<u>4,498</u>

8. OTHER RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Telephone	-	1,873	1,873	1,892
Bank interest and charges	226	144	370	395
Sundry	-	-	-	-
Depreciation	-	19,430	19,430	18,553
	<u>226</u>	<u>21,447</u>	<u>21,673</u>	<u>20,840</u>

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

9. TANGIBLE FIXED ASSETS

	Leasehold Property £	Property Improvement £	Fixtures, fittings and equipment £	Computer Equipment £	Total £
COST					
At 1st January 2022	193,806	25,985	64,367	8,798	292,956
Additions	-	-	-	-	-
At 31st December 2022	<u>193,806</u>	<u>25,985</u>	<u>64,367</u>	<u>8,798</u>	<u>292,956</u>
DEPRECIATION					
At 1st January 2022	116,280	8,662	59,943	7,440	192,325
Charge for the year	7,752	8,662	2,337	679	19,430
At 31st December 2022	<u>124,032</u>	<u>17,324</u>	<u>62,280</u>	<u>8,119</u>	<u>211,755</u>
NET BOOK VALUE					
At 31st December 2022	<u>69,774</u>	<u>8,661</u>	<u>2,087</u>	<u>679</u>	<u>81,201</u>
At 31st December 2021	<u>77,526</u>	<u>17,323</u>	<u>4,424</u>	<u>1,358</u>	<u>100,631</u>

10. DEBTORS

	2022 £	2021 £
Other debtors	15,456	19,829
	<u>15,456</u>	<u>19,829</u>

11. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Bank loan	-	-
Accruals and deferred income	5,376	3,688
	<u>5,376</u>	<u>3,688</u>

FAMILIES ACTING FOR INNOCENT RELATIVES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Long term liabilities £	Total £
Restricted Funds	81,201	18,492	-	99,693
Unrestricted Funds	-	16,544	-	16,544
Total Funds	81,201	35,036	-	116,237

13. MOVEMENT IN FUNDS

	Opening Balance £	Income £	Expenditure £	Transfers £	Closing Balance £
Unrestricted Funds	5,694	12,483	(1,633)	-	16,544
Restricted Funds					
Property Fund	77,526	-	(7,752)	-	69,774
Victims and Survivors Service	41,352	100,704	(119,455)	-	22,601
Big Lottery	6,668	-	(3,334)	-	3,334
Lloyds	90	-	(90)	-	-
Clear	-	3,984	-	-	3,984
	125,636	104,688	(130,631)	-	99,693

Families Acting for Innocent Relatives

Northern Ireland - Charity number 107185

Annual report

FAMILIES ACTING FOR INNOCENT RELATIVES

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

The Trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charity's governing document, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and SORP (FRS 102).

THE TRUSTEES

The trustees who served the company during the year and were directors at the date of approval of the Annual Report were as follows:

Mrs May Quinn
Mr William McKane
Mrs Mary Graham
Mrs Ruth Greer
Mrs Isobel McClure
Miss Rosemary Gilmour
Mrs Jean Armstrong
Mrs Liza Elliott
Mr Charles Laverty
Mrs Elizabeth Clarke

PUBLIC BENEFIT STATEMENT

The trustees of Families Acting For Innocent Relatives confirm that they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charity continued to provide the Public Benefits through programmes and services we offer. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Public Benefit:

The direct benefits flowing from our purposes are reducing isolation, reducing hardship and financial difficulties, relieving distress, improving physical and mental well being thus improving the quality of life for the beneficiaries. The benefits can be identified by the numbers of people availing of the services and whose lives are positively impacted. This is achieved through surveys, monitoring and evaluation. There is no harm. The beneficiaries are those resident in South Armagh and surrounding areas who are suffering hardship, sickness or distress as a result of the conflicts in Northern Ireland. All private benefit is incidental and necessary to ensure the benefit is provided to our beneficiaries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

FAMILIES ACTING FOR INNOCENT RELATIVES

TRUSTEES' ANNUAL REPORT (*continued*)

YEAR ENDED 31 DECEMBER 2022

Recruitment, appointment, induction and training

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

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to mitigate an exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

Organisation Structures

The trustees oversee the running of the organisation.

OBJECTIVES AND ACTIVITIES

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

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in all aspects of the charity's work.

ACHIEVEMENTS AND PERFORMANCE

Total income for the year amounted to £117,171 (2021 - £109,379). Income derived from donations and legacies amounted to £6,295 (2021 - £8,995), income from activities generating funds amounted to £6,165 (2021: £4,905), income from charitable activities amounted to £104,669 (2021 - £95,434), income from investments amounted to £420 (2021 - £45)

Total expenditure for the year amounted to £132,264 (2021 - £96,728). The cost of generating voluntary income amounted to £55 (2021: £1,404), the cost of charitable activities amounted to £106,181 (2021 - £69,986), governance costs amounted to £4,355 (2021: £4,498) and other resources expended amounted to £21,673 (2021: £20,840).

The net expenditure for the year amounted to £15,093 (2021 – net income of £12,651).

FAMILIES ACTING FOR INNOCENT RELATIVES

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Reserves policy

It is the policy of the charity to maintain free reserves which matches the needs of the trust, both at the current time and the foreseeable future. This provides sufficient funds to cover running costs which include management, administration and support costs. Free reserves are those unrestricted reserves not designed nor invested in fixed assets which are available for general use.

Funding

The principal funding is from grant funding.

PLANS FOR FUTURE PERIODS

Families Acting For Innocent Relatives plan to continue offering support to those impacted by the conflict in Northern Ireland by way of organised trips, befriending, counselling, educational training. These services depend on ongoing funding being available and are subject to relevant grants being forthcoming.

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FAMILIES ACTING FOR INNOCENT RELATIVES

DIRECTORS' ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

RESPONSIBILITIES OF THE TRUSTEES *(continued)*

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

In so far as the trustees are aware:

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

INDEPENDENT EXAMINER

Jackson Andrews Chartered Accountants has been re-appointed as independent examiner for the ensuing year.

Families Acting for Innocent Relatives

Northern Ireland - Charity number 107185

Annual return

FAMILIES ACTING FOR INNOCENT RELATIVES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FAMILIES ACTING FOR INNOCENT RELATIVES

YEAR ENDED 31 DECEMBER 2022

We report on the accounts of the charity for the year ended 31 December 2022 set out on pages 2 to 8.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees are responsible for the preparation of the accounts. Having satisfied ourselves that the charity is not subject to audit under charity law and is eligible for independent examination, it is our responsibility to state, on the basis of our examination, whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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

INDEPENDENT EXAMINER'S STATEMENT

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

- (1) which gives us reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
 - proper books of accounts are kept; and
 - accounts are prepared which agree with the books of account and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

GM'G Portadown

GMcG PORTADOWN
Chartered Accountants
Independent examiner

17 Mandeville Street
Portadown
County Armagh
BT62 3PB

17th October 2024