

Registered number: 03890639

England and Wales

Charity Number: 1085033

IRISH COMMUNITY SERVICES
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

IRISH COMMUNITY SERVICES

AUDITED FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021

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REPORT OF THE TRUSTEES – 31 MARCH 2021

Legal & Administrative Information

Company number	-	03890639 (England and Wales)
Charity number	-	1085033
Trustees/Directors	-	A Forde (President) E Dillon – <i>Appointed 22 August 2020</i> A Lucas – <i>Resigned 15 May 2021</i> P Burns (Chair) M Twomey P Ewings W Cotter M McCormack (Treasurer)
Key management personnel	-	S Mulligan
Registered office	-	2b Devonshire Road Bexleyheath Kent DA6 8DS
Auditors	-	Simpson Wreford LLP Wellesley House Duke of Wellington Avenue Royal Arsenal London SE18 6SS
Bankers	-	Allied Irish Bank Retail Business PO Box 52496 London NW3 9ED

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REPORT OF THE TRUSTEES – 31 MARCH 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS102).

Structure, governance and management

Irish Community Services is a company limited by guarantee and registered as a charity with the Charity Commission. The Company was established under a Memorandum of Association which set out the objects and powers of the charitable company and is governed under its Articles of Association.

THE TRUSTEES

The Trustees (who are also the directors for the purpose of company law), who served as the Management Committee during the period were:

A Lucas
A Forde
P Burns
P Ewings

W Cotter
M McCormack
M Twomey
E Dillon

The Executive Management Committee is made up of all Trustees.

STRATEGIC REPORT

Trustee Recruitment and Induction

At Irish Community Services we recruit trustees with specific skills and experiences. The process of finding and welcoming new trustees to an established board is an excellent opportunity to evaluate and improve on the Centre's activities effectiveness. The recruitment process is open and transparent and clear about the responsibilities involved.

As a comparatively small charity with limited resources we need to keep a simple approach to recruitment. We review the gaps in our collective experience and consider what additional skills are needed in the organisation. Finding new Trustees with the right skills has always been challenging. We recognise that recruitment of Trustees from people we know could give the perception of exclusivity. However we also see the advantages in recruitment by recommendation and over the years this has proved to attract the right calibre of person for our organisation - both as Trustees and Management Committee members.

Although Trustees generally do not have direct contact with or access to information about the

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vulnerable people we are serving, we do have a vetting procedure. Trustees are required to have a clear enhanced DBS check.

Objectives and activities

The Charity's objectives are:

- The charity's objectives and principal activity are to benefit the Irish Community in Greenwich, Bexley and Lewisham in line with Charity Commission guidance on public benefit. Irish Community Services plays a full part in supporting the economic, cultural and social development of the community while, in particular, promoting independent living for all older Irish people.
- To relieve persons in need, poverty or distress, particularly, but not exclusively of Irish descent, through the provision of advice and information concerning health and benefits as well as other support services.
- Other charitable purposes, including the provision of facilities for the benefit of the public, particularly but not exclusively for persons of Irish descent in the interests of social welfare with the object of improving the conditions of life for those persons in need of such facilities.
- Improving welfare for all and promoting Irish culture.

Mission Statement

We provide information, advice, support and social opportunities.
We promote Irish culture amongst the Irish and other communities in South London.

Goals

- ICS address the needs of disadvantaged and vulnerable Irish emigrants, in particular the elderly;
- We support equitable access for Irish emigrants and Irish community organisations to local statutory and voluntary services;
- We foster a more vibrant sense of community and Irish identity amongst the Irish in South London
- We encourage closer links between Irish communities in the UK and Ireland, to the benefit of both
- We work with all communities in South London

Our Services, Achievement and Performance

ICS is a grass roots community organisation responding to the needs of Irish ethnic minority communities across South London.

The Irish constitute the largest, longest established ethnic minority community in Britain, nationally experiencing serious health inequalities including higher levels of poor mental health, dementia, cancers, cardiovascular disease, alcohol and drug misuse. There are also barriers to accessing information and services including historical experiences, use of language, lack of knowledge of systems and procedures.

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The Irish Traveller community is often the most marginalised and excluded community in Britain, experiencing serious inequalities in health, income, access to education, training and employment.

We currently have an Elder Outreach Services, Advice & Health Project, Carers Support Services, Memory Services, Volunteers Project and our Weekly Socials Project.

ICS is well known and respected within the local Irish community. We are involved in a number of collaborations. Locally we are working with other BME Health & Social Care organisations strengthening partnerships as competitive providers within the current commissioning structures and contract culture.

We are a valued partner in the national Irish in Britain Policy Action Group and Irish Support Partnership whose focus is on building on the capacity and track records of existing Irish voluntary sector organisations.

Elders Information, Advice and Support Services	Benefits
<p>Elders Outreach Services & Advice & Health Project</p> <p>Service User led process involving:</p> <ul style="list-style-type: none"> • Assessment; • Referral to Key Worker and partner agencies; • Support Planning and Engagement with Service users via office, home, or one of our outreach surgeries; • Outcomes Focused with regular reviews; • Drop-in easy access no appointment necessary point of contact in a welcoming environment; • Delivered by highly skilled and experienced staff; • Free at the point of delivery. 	<ul style="list-style-type: none"> • Practical and emotional support delivered in a welcoming professional environment; • Support is holistic, personalized and culturally appropriate – tackles a wide range of complex issues; • Help with form filling and new welfare benefits gained for service users; • Signposting to other organisations; • Improved quality of life; • Added value in terms of community engagement and empowerment of vulnerable people; • Excellent value for money for commissioners and funders.

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Training	Benefits
<ul style="list-style-type: none"> • Regular Training for Staff & Volunteers • Cultural Awareness • Health and Social Care Trainee Placement Provider <p>ICS works in partnership with Greenwich & City Universities.</p>	<ul style="list-style-type: none"> • Improved cultural competency in service delivery across a range of external services • Highly skilled practitioners in the workforce • Enhanced partnership working • Offer work experience for Interns
Carers' Project, Memory Services, Volunteer Project and Weekly Socials Project	Benefits
<ul style="list-style-type: none"> • Regular 'get-together' for older people including music, song, dance, both online and offline. • Chair based exercise classes promoting physical and social activity and community connections to improve health and well-being; • A programme of online weekly activities including Bingo, quiz, good news café, singing sessions, support groups and more. • Carers' Support Services; • Dementia Services with Reminiscence groups; • Volunteer Project; • Mental Health and Suicide Awareness; • Irish Cancer Support Groups • Cultural celebrations • Access to ICS information, advice and support services; • Other social groups 	<ul style="list-style-type: none"> • Improved health and well-being through community involvement, connections and activities • Advice, support and practical help on all carers' issues • Exercise classes help the elderly to remain fit and healthy also benefits their mental health • Reminiscence groups for clients with dementia, memory loss or cognitive impairment promotes positive mental health improves well-being • Cancer support groups support people to face up to the challenges of cancer and secure best treatment, this promotes better recovery, assists with better mental health by working together in a group and offering and receiving mutual support. • Added value in terms of cultural identity, social inclusion and community engagement • Volunteer opportunities, including training and work experience • Excellent value for money

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Elders Outreach Project

This service, operated by Anne Ryan and Pat Richardson, helps users obtain their entitlements, assists in appeals, and negotiates with Social Services on domestic help to assist continued independent living. The value of the extra entitlements secured in the financial year 2020/21 is £2.1 million using the common formula agreed for Advice charities. This project was awarded the Advice Quality Standard (AQS) for advice work with clients.

Weekly Socials and Community Online Project

This service is operated by Jo Higgins with the support of volunteers, it operates a weekly programme of online and offline social activities for the clients to participate in. This project also includes a walking group, with a walk across Greenwich, Bexley, and Lewisham every day, 5 days a week. There are also tablet devices available for clients to learn, engage and connect online.

Volunteers Project

We rely on volunteers for a variety of activities which include supporting the Weekly Socials and Community Online project, providing Befriending, assisting Carers and Housebound clients and also providing admin support in the office. The total number at the end of 2020/21 was 70. All volunteers are subject to DBS checks and appropriate training.

Volunteer hours for the period were 1,972 which has a Social Value of £17,196 if volunteers were paid the minimum wage of £8.72 per hour.

The Family Carers Service and Memory Services

This service focuses on helping carers and the cared for and is managed by Mary Pegler with Jo Higgins co-ordinating the Memory services for people with dementia and their carers. The service provides up to-date advice, support and practical help with form filling and social services review meetings. There is a volunteer 'Sitting-in' scheme that offers respite to carers on a weekly basis, carers support group, newsletter and home visits. The Memory service offers specialist services for clients with dementia and now runs four Happy day reminiscence groups in Greenwich, Bexley and Lewisham for dementia sufferers and their carers'. There are 424 carers and cared for accessing this service.

Advice & Health Project

This service is operated by Mary Kibisu. It works with younger Irish clients, many of whom have health issues. It offers advice and practical help on all welfare and unemployment benefits, housing, employment and debt. It also offers information, advice and support in all areas affecting health and wellbeing. The project runs a monthly back to work Job club, Cancer Support group and Women Travellers Support group. It was awarded the Advice Quality Standard (AQS) for its work with clients.

Management and Admin

The Executive Director, Shauna Mulligan, managed the staff team and the day to day running of the Charity ensuring all legal and financial responsibilities are met. The Director and the management committee are assisted by a part-time finance assistant, Sarah Bowes. The very

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challenging financial and funding environment has required the Director and Trustees to develop a more sophisticated and intelligence led funding strategy which is starting to show results.

Partnership Working

ICS is committed to partnership working, firmly believing that this approach is central to ensuring the best possible outcome for our service users and the most effective and efficient use of resources, skills and expertise. We have developed extensive partnerships across health, housing and community care services and networks across South London. We are strategically represented locally, regionally and nationally, influencing and informing the commissioning and development of services through sharing knowledge, community intelligence, learning and best practice. Partners include local authorities, NHS, Department of Health (DoH), Department of Communities and Local Government (CLG), Education, Department of Work and Pensions (DWP), Irish in Britain, Embassy of Ireland, Department of Foreign Affairs Enterprise & Trade, local BME groups, local Police, and a wide range of local voluntary, community and faith sector agencies.

We are identified as an organisation that:

- Continually 'punches above our weight' in terms of maintaining services while responding to emerging/changing needs
- Is a key player in local multi agency partnerships
- Constructively challenges decisions and practices to improve outcomes
- Is a valued partner in enhancing student learning with Trainee Social Workers from the local Universities
- Evidences excellent staff and volunteer retention

FUNDERS

We are most grateful to our funders, supporters and sponsors: Emigrant Support Programme (ESP Irish Government), Independent Living, The National Lottery, West London Irish, Groundwork UK, the Friends of Irish Community Services (ICS) and our members.

Financial review

The results for the year are as shown in the Statement of Financial Activities and the main funders are as detailed in note 2 of the accounts.

Reserves Policy

Deferred income from The Department of Foreign Affairs and Trade Emigrant Support Programme (The Irish Government) will be spent on staff salaries. Unrestricted reserves will be built up over a period of years until they account for the equivalent of three months payroll to mitigate against any untoward events. Based on the past year's results this represents a figure of £53,197. Total reserves at the year-end were £104,843 (2020: £120,532).

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Risk Management

The Trustees have reviewed the charity's exposure to risk and procedures have been established to mitigate the risks which the charity faces.

A consideration of the precarious nature of charitable funding and the uncertainty associated with funding cycles has evolved a strategic funding plan to diversify income streams and reduce over reliance on any one funder.

Volunteers

Volunteers play a pivotal role in the running of all our services throughout the year. We would like to express our gratitude to all of our volunteers without whom we would not be able to support as many as we do.

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure of the charity for that period.

In preparing the financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and 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.

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Statement as to disclosure to our auditors

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

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

Simpson Wreford LLP were appointed as Independent auditors during the year and have expressed their willingness to continue in that capacity.

The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees/directors on... *14th October 2021*



P Burns (Chair)



M McCormack (Treasurer)

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF IRISH COMMUNITY SERVICES FOR THE YEAR ENDED 31 MARCH 2021

Opinion

We have audited the financial statements of Irish Community Services for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;
- certain disclosures of trustees' remuneration specified by law are not made; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 3-9, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF IRISH COMMUNITY SERVICES FOR THE YEAR ENDED 31 MARCH 2021

Our responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the computer software and support sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, data protection and FCA regulation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

Audit response to risks identified

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 1 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation and;
- enquiring of management as to actual and potential litigation and claims.
- reviewing correspondence with the FCA

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Kate Taylor FCA (Senior Statutory Auditor)
for and on behalf of Simpson Wreford LLP, Statutory Auditors
and Chartered Accountants
Wellesley House
Duke of Wellington Avenue
Royal Arsenal
London SE18 6SS

Dated: 24 October 2021

IRISH COMMUNITY SERVICES

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total £	2020 £
Income from:					
Donations and legacies	1	23,575	40	23,615	76,962
Other trading activities		3,155	-	3,155	4,702
Investments		41	-	41	328
Coronavirus job retention scheme		18,235	-	18,235	-
Charitable activities	2	71,495	202,030	273,525	236,156
Other		631	-	631	3,977
Total		117,132	202,070	319,202	322,125
Expenditure on:					
Charitable activities		127,006	204,885	331,891	330,589
Other		1,000	2,000	3,000	3,000
Total	6	128,006	206,885	334,891	333,589
Net income/(expenditure)		(10,874)	(4,815)	(15,688)	(11,464)
Transfers between funds		(25,671)	25,671	-	-
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		108,123	12,409	120,532	131,996
Total funds carried forward		71,578	33,265	104,843	120,532

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 24 form part of these financial statements.

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BALANCE SHEET AT 31 MARCH 2021


	Notes	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	7		6,058		45
CURRENT ASSETS					
Debtors	8	12,191		44,519	
Cash at bank and in hand		<u>139,740</u>		<u>131,075</u>	
		151,931		175,594	
CREDITORS					
Amounts falling due within one year	9	<u>(53,146)</u>		<u>(55,107)</u>	
NET CURRENT ASSETS			98,785		120,487
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>104,843</u>		<u>120,532</u>
THE FUNDS OF THE CHARITY					
Unrestricted income funds			66,059		108,123
Designated income funds			5,519		-
Restricted income funds			33,265		12,409
TOTAL CHARITY FUNDS	10		<u>104,843</u>		<u>120,532</u>

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 2021, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

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

The financial statements on pages 12 to 24 were approved by the Trustees on 14/10/21 and signed on their behalf by


P Burns (Chair)


M McCormack (Treasurer)

Company Registration No. 0389063

IRISH COMMUNITY SERVICES

NOTES TO THE ACCOUNTS – 31 MARCH 2021

ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Company information

Irish Community Services is a private company limited by guarantee incorporated in England and Wales and registered as a charity with the Charity Commission. The registered office is 2b Devonshire Road, Bexleyheath, Kent, DA6 8DS.

(a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

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

The effects of events relating to the year ended 31 March 2021 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2021 and the results for the year ended on that date.

Irish Community Services meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Preparation of the accounts on a going concern basis

The charity has secured funding from the Irish Department of Foreign Affairs and Trade; Emigrant Support Programme for the next financial year, allowing them to fund their activities and on this basis the charity is considered a going concern.

(c) Income

Income is recognised when the charity is legally entitled to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Except as follows:

- Donations and legacy income are received by way of donations and gifts and are included in full in the Statement of Financial Activities when receivable.
- Charitable activity income is recognised in full in the Statement of Financial Activities in the period in which is specified by the donor.

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- When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.
- When donors specify that donations and grants are for a particular restricted purpose this income is included in incoming resources of restricted funds when receivable.

(d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of volunteers is not recognised. Refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(e) Resources expended and irrecoverable VAT

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

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of staff costs spent on those activities. Expenditure is classified under the following activity headings:

Charitable activities costs include the direct cost of providing services, as well as a share of overheads.

Governance costs include the cost of compliance with the charity's constitutional and statutory requirements.

The cost of generating funds relate to the costs incurred by the charity in raising funds for charitable work.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(f) Tangible fixed assets

Fixed assets are valued at cost, with impairment reviews performed annually. It is the policy of the company to provide depreciation at the following annual rate in order to write off each asset over its estimated useful economic life.

Office Equipment	-	20% on cost
Computer Equipment	-	33.3% on cost
Leasehold Improvements	-	20% on cost
Furniture & Fittings	-	20% on cost

IRISH COMMUNITY SERVICES
NOTES TO THE ACCOUNTS – 31 MARCH 2021

Items of equipment are capitalised where the purchase price exceeds £100 except where the items are expected to have a life expectancy of less than 2 years.

(g) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

(h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(k) Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

(l) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Company's core services are treated as unrestricted.

(m) Government grants

Government grants are recognised in full in the Statement of Financial Activities when there is reasonable assurance that the grant conditions will be met and the grants will be received.

IRISH COMMUNITY SERVICES
NOTES TO THE ACCOUNTS – 31 MARCH 2021

1. DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total	Total
	2021	2021	2021	2020
	£	£	£	£
<i>Voluntary Income</i>				
Donations	18,403	40	18,443	8,807
Gift aid	2,816	-	2,816	3,968
Membership fees	2,356	-	2,356	2,480
Lunch club income	-	-	-	61,707
	23,575	40	23,615	76,962

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Department of Foreign Affairs and Trade; Emigrant Support Programme	52,000	146,690	198,690	203,500
Department of Foreign Affairs and Trade; Emigrant Support Programme - COVID 19	19,495	21,200	40,695	-
Asda	-	300	300	896
East Wickham & Welling War Memorial	-	-	-	500
Independent Living	-	15,000	15,000	-
National Lottery - COVID-19 Response	-	9,590	9,590	-
West London Irish WLIS	-	600	600	-
Welfare Grant	-	-	-	250
Ireland Fund of GB	-	-	-	2,000
Charitable Trusts	-	550	550	10
Groundwork UK	-	5,500	5,500	-
Royal Borough of Greenwich	-	2,600	2,600	-
The Henry Smith Charities	-	-	-	29,000
	71,495	202,030	273,525	236,156
Coronavirus Job Retention Scheme	18,235	-	18,235	-
Total Income From Charitable Activities	89,730	202,030	291,760	236,156

IRISH COMMUNITY SERVICES
NOTES TO THE ACCOUNTS – 31 MARCH 2021

During the year ended 31 March 2021, Irish Community Services received a grant of £198,690 from the Department of Foreign Affairs and Trade; Emigrant Support Programme. The grant covers the period ending 30 June 2021 and was for the following activities:

- £29,827 contribution towards Advice & Health
- £27,863 contribution towards Carers Support Services
- £54,000 contribution towards Elders Outreach & Advocacy
- £22,000 contribution towards Lunch Clubs and Volunteer Project
- £16,000 contribution towards the Community Online Project
- £35,000 contribution towards the salary of a Project Manager
- £14,000 contribution towards central support

The grants awarded for the 2020/21 financial year have all been spent during the year. The grants awarded for 2021/22 will be spent in the next financial year and so have not been recorded as income for the year ended 31 March 2021 but are carried forward as deferred income on the balance sheet.

Total deferred income in relation to 2021/22 amounts to £49,838, which relates to the period 1st April 2021 – 31st March 2022.

Deferred income brought forward of £51,371 was released to the Statement of Financial Activities during the year and included under income from charitable activities.

3. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	195,809	192,671
Social security costs - employer's contribution	11,701	12,675
Staff pensions	5,278	7,412
Redundancy costs	9,574	-
	<u>222,362</u>	<u>212,758</u>

The average monthly head count was 10 staff (2020: 9 staff).

No employee had employee benefits in excess of £60,000 (2020: nil).

4. TRUSTEES' REMUNERATION

Trustees received no remuneration or employee benefits during the year (2020: nil).

5. VOLUNTEERS

We rely on a number of volunteers to run our services, and their contribution is critical to the delivery of these services. In accordance with FRS102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

IRISH COMMUNITY SERVICES
NOTES TO THE ACCOUNTS – 31 MARCH 2021

6. TOTAL RESOURCES EXPENDED

	Other Direct Costs £	Direct Staff Costs £	Support Costs £	2021 £	2020 £
Charitable activities					
Salaries	-	207,510	-	207,510	205,346
Staff Pension	-	5,278	-	5,278	7,412
Staff Training	1,669	-	40	1,709	810
Redundancy	-	9,574	-	9,574	-
Recruitment	-	-	-	-	1,706
Advertising	1,181	-	2,270	3,451	-
COVID-19 Expenses	1,627	-	1,782	3,410	-
Leasing	573	-	1,147	1,720	1,983
Travel	215	-	1,087	1,302	5,564
Telephone Charges	2,994	-	3,546	6,540	3,061
Printing, Postage and Stationery	2,519	-	2,693	5,212	2,818
Subscriptions	24	-	71	95	455
Management Committee Exps	54	-	107	161	1,094
Lunch Club Expenses	-	-	-	-	62,042
Insurance	421	-	842	1,263	1,200
IT Upgrade	8,463	-	-	8,463	-
Support Group Costs	-	-	-	-	836
Fundraising Expenses	197	-	162	359	948
Promotional Expenses	-	-	22,712	22,712	-
Choir Expenses	800	-	175	975	956
Website Costs	33	-	66	99	228
Sim Cards and Broadband	1,961	-	4,362	6,323	-
Software Costs	549	-	699	1,248	1,183
Sundry	-	-	8	8	716
Carer Expenses	-	-	(220)	(220)	780
Repairs and Renewals	1,964	-	4,404	6,368	2,115
Rent and Rates	9,230	-	20,985	30,215	22,876
Bank Charges and Interest	650	-	-	650	1,101
Donations	-	-	-	-	320
Professional Fees	1,015	-	2,038	3,053	3,601
Payroll Services	414	-	930	1,344	792
Welfare Grant Paid	-	-	-	-	269
Depreciation	1,205	-	1,866	3,070	375
	37,757	222,362	71,772	331,891	330,589
Other					
Audit Fees	3,000	-	-	3,000	3,000
Total	40,757	222,362	71,772	334,891	333,589

IRISH COMMUNITY SERVICES
NOTES TO THE ACCOUNTS – 31 MARCH 2021

7. TANGIBLE FIXED ASSETS

Cost	Equipment & IT	Lease Hold Improv. £	Furniture and Fixtures	Total £
At 1 April 2020	2,099	-	114	2,213
Additions	8,632	-	451	9,083
Disposals	(1,534)	-	-	(1,534)
At 31 March 2021	<u>9,197</u>	<u>-</u>	<u>565</u>	<u>9,762</u>
Depreciation				
At 1 April 2020	2,075	-	93	2,168
Charge for year	2,958	-	112	3,070
Disposals	(1,534)	-	-	(1,534)
At 31 March 2021	<u>3,499</u>	<u>-</u>	<u>205</u>	<u>3,704</u>
Net book value				
At 31 March 2021	<u>5,698</u>	<u>-</u>	<u>360</u>	<u>6,058</u>
At 31 March 2020	<u>23</u>	<u>-</u>	<u>22</u>	<u>45</u>

8. DEBTORS

	2021 £	2020 £
Trade debtors	-	-
Prepayments and accrued income	6,566	38,894
Other debtors	<u>5,625</u>	<u>5,625</u>
Total	<u>12,191</u>	<u>44,519</u>

9. CREDITORS: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,224	358
Other creditors	30	158
Accruals and deferred income	<u>51,892</u>	<u>54,591</u>
Total	<u>53,146</u>	<u>55,107</u>

Other creditors consist of monthly employee reimbursements paid in the April salary payments.

IRISH COMMUNITY SERVICES

NOTES TO THE ACCOUNTS – 31 MARCH 2021

10. ANALYSIS OF INCOME AND EXPENDITURE BY FUND

	At 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2021 £
Restricted Funds					
Advice & Health	983	29,827	(36,848)	6,039	-
Carers' Support	-	27,904	(33,918)	6,014	-
Management & Admin	-	35,850	(35,850)	-	-
Elders Outreach	-	54,600	(69,283)	14,683	-
Dementia Project	11,426	-	-	-	11,426
Groundwork	-	5,500	(444)	-	5,056
Crafting Project	-	2,600	(1,275)	-	1,325
National Lottery	-	9,590	(7,136)	(1,996)	458
Christmas Fund	-	21,200	(22,131)	931	-
Independent Living	-	15,000	-	-	15,000
Restricted Funds	12,409	202,070	(206,885)	25,671	33,265
Core Unrestricted Funds	108,123	117,132	(125,246)	(33,950)	66,059
Unrestricted - Designated	-	-	(2,760)	8,279	5,519
Total Funds	120,532	319,202	(334,891)	-	104,843

11. ANALYSIS OF UNRESTRICTED AND RESTRICTED FUNDS

Purposes of revenue restricted funds

Balances on restricted funds represent unspent funds given specifically for individual projects. These balances will be carried forward and spent on each project in the following year. The purpose of each fund is described in the Trustees' report.

Sufficient resources are held in each fund to enable the funds to be applied in accordance with any restrictions.

Purposes of designated funds

During the year ended 31st March 2021 the charity received a COVID-19 grant from the Department of Foreign Affairs and Trade; Emigrant Support Programme. It was agreed that the grant could be used to cover the costs of 5 KOMP devices and 16 Samsung Tablets. The cost of the equipment totalled £5,285 and has been included as part of tangible fixed assets. Depreciation of £1,762 has been charged during the year. The charity also designated £2,994 from the National Lottery to fund 5 KOMP devices and this amount has been included as part of tangible fixed assets. Depreciation of £998 has been charged during the year. This has been accounted for in accordance with the SORP.

IRISH COMMUNITY SERVICES
NOTES TO THE ACCOUNTS – 31 MARCH 2021

12. NET ASSETS	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2020 £
Tangible fixed assets	-	6,058	6,058
Net current assets	33,265	65,520	98,785
	33,265	71,578	104,843

13. RELATED PARTY TRANSACTIONS

Trustees were authorised to receive reimbursement for their expenditure.

In addition to her salary, S Mulligan received £2,211 (2020: £nil) for the reimbursement of telephone, hamper and other project costs. S Mulligan is a related party by virtue of the fact she is Key Management Personnel of the charity.

P Burns received £831 (2020: £nil) for the reimbursement of travel expenses. P Burns is a related party by virtue of the fact he is a Trustee of the charity.

E Stafford received £nil (2020: £1,137) for the reimbursement of travel and telephone expenses. E Stafford is a related party by virtue of the fact she was Key Management Personnel of the charity until the 29th February 2020.

14. NET INCOME FOR THE YEAR

This is stated after charging:

	2021 £	2020 £
Auditors' remuneration - audit fee	3,000	3,000
Depreciation of tangible fixed assets	3,070	375

15. CORPORATION TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

IRISH COMMUNITY SERVICES

NOTES TO THE ACCOUNTS – 31 MARCH 2021

16. CONTROLLING PARTY

The ultimate control of the charity resides with the board of Trustees.

17. OTHER PROFESSIONAL SERVICES PROVIDED BY AUDITORS

In common with many other entities of our size and nature we use our auditors to assist with the preparation of the financial statements.

18. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost and charge represent contributions payable by the company to the fund and amounted to £5,278 (2020: £7,412).

Pension costs are allocated to restricted and unrestricted funds based on the staff that are assigned to the project or service funded from those sources.

19. GOVERNMENT GRANTS

Income from Government grants comprises grants received under the Government Coronavirus Job Retention Scheme (see note 2).

IRISH COMMUNITY SERVICES

DETAILED INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31 MARCH 2021

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Income			
Donations and legacies	23,575	40	23,615
Other trading activities	3,155	-	3,155
Investments	41	-	41
Coronavirus job retention scheme	18,235	-	18,235
Charitable activities	71,495	202,030	273,525
Other	631	-	631
	<hr/> 117,132	<hr/> 202,070	<hr/> 319,202
Expenditure			
Salaries	76,859	130,651	207,510
Staff pension	2,580	2,699	5,278
Staff training	1,669	40	1,709
Redundancy	9,574	-	9,574
Travel	215	1,087	1,302
Telephone charges	2,994	3,546	6,540
Printing, postage and stationery	2,519	2,693	5,212
Subscriptions and memberships	24	71	95
Management committee expenses	54	107	161
Leasing costs	573	1,147	1,720
Advertising	1,181	2,270	3,451
COVID-19 expenses	1,627	1,782	3,410
Insurance	421	842	1,263
IT Upgrade	8,463	-	8,463
Choir expenses	800	175	975
Carer expenses	-	(220)	(220)
Website expenses	33	66	99
Sim cards and broadband	1,961	4,362	6,323
Software costs	549	699	1,248
Sundry	-	8	8
Repairs and renewals	1,964	4,404	6,368
Rent and rates	9,230	20,985	30,215
Bank charges and interest	227	424	650
Fundraising	196	163	359
Promotional events	-	22,712	22,712
Audit fees	1,000	2,000	3,000
Professional fees	1,015	2,038	3,053
Payroll services	414	930	1,344
Depreciation	1,866	1,205	3,070
	<hr/> 128,006	<hr/> 206,885	<hr/> 334,891
Net profit / (loss)	(10,874)	(4,815)	(15,688)
Transfers	(25,671)	25,671	-
Net movements in 2021	<hr/> (36,545)	<hr/> 20,856	<hr/> (15,688)