

Registered number: 03890639

England and Wales

Charity Number: 1085033

IRISH COMMUNITY SERVICES
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

IRISH COMMUNITY SERVICES

AUDITED FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2024

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IRISH COMMUNITY SERVICES
REPORT OF THE TRUSTEES – 31 MARCH 2024

Legal & Administrative Information

Company number	-	03890639 (England and Wales)
Charity number	-	1085033
Trustees/Directors	-	A Forde – Resigned 19/08/2023 E Dillon P Burns C Grice K Kay M Vincent (Treasurer) M Twomey P Ewings W Cotter – Resigned 19/08/2023 M McCormack (Chair)
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	-	National Westminster Bank PLC 135 Bishopsgate London EC2M 3UR

IRISH COMMUNITY SERVICES

REPORT OF THE TRUSTEES – 31 MARCH 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024 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:

M Vincent
A Forde
P Burns
P Ewings
E Dillon

W Cotter
M McCormack
M Twomey
C Grice
K Kay

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 is sometimes 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 active Management Committee members.

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Although Trustees generally do not have direct contact with or access to information about the 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, welfare and entitlements 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 with the objective of improving social and community cohesion

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.

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REPORT OF THE TRUSTEES – 31 MARCH 2024

There are also barriers to accessing information and services including historical experiences, use of language, and unfamiliarity with systems and procedures.

The Irish Traveller community is one of 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, Volunteers Project and our Weekly Socials and Community Online 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 Support Partnership whose focus is on building on the capacity and track records of existing Irish voluntary sector organisations. We work across the London Boroughs of Greenwich, Lewisham and Bexley and are key contributors to the local Voluntary Forums, Safer Neighbourhood Boards and Health Forums.

Elders Information, Advice and Support Services	Benefits
Service User led process involving: <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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REPORT OF THE TRUSTEES – 31 MARCH 2024

Training	Benefits
<ul style="list-style-type: none"> • Regular Training for Staff & Volunteers • Cultural Awareness 	<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, Volunteer Project and Weekly Socials and Community Online 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; • A full programme of Weekly Socials events including 2x lunch clubs, a tea cake club, book club, games group and more. 	<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

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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 2023/24 is £1.85 million using the common formula agreed for Advice charities. This project was awarded the Advice Quality Standard (AQS) for advice and casework with clients.

Weekly Socials and Community Online Project

This service is operated by Jo Higgins and Debbie Fitzpatrick 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 and Bexley each 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 2023/24 was 102. All volunteers are subject to DBS checks and appropriate training.

Volunteer hours for the year were 2,575 which has a Social Value of £22,943.25 if volunteers were paid the minimum wage of £8.91 per hour.

Volunteers from Ewings & Co Solicitors also run a legal advice surgery, volunteer hours for the year were 204 which has a value of £44,064 if Ewings & Co charged their market rates. Ewings & Co Solicitors is a related party as it is owned by P. Ewings, a Trustee.

The Family Carers Service and Memory Services

This service focuses on helping carers and the cared for and particularly valued is 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 409 carers and cared for accessing this service.

Advice & Health Project

This service 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 Cancer support group and provides weekly advice at the Woolwich Service User Project that directly support people affected by homelessness. It was awarded the Advice Quality Standard (AQS) for its advice and casework with clients.

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Management and Admin

The Executive Director manages the staff team and the day to day running of the Charity ensuring all reporting, compliance, legal and financial responsibilities are met. The Director and the management committee are assisted by a part-time finance officer. The very 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
- Evidences excellent staff and volunteer retention

FUNDERS

We are most grateful to our funders, supporters and sponsors: Emigrant Support Programme (ESP Irish Government), The National Lottery, East Wickham & Welling War Memorial Trust, The Ireland Funds of Great Britain, The Haberdashers Company, London Catalyst, London Borough of Bexley, the Friends of Irish Community Services (ICS) and our members.

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 £67,764. Total reserves at the year-end were £149,487 (2023: £169,361).

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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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REPORT OF THE TRUSTEES – 31 MARCH 2024

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 17 August 2024.

M McCormack (Chair)

M Vincent (Treasurer)

IRISH COMMUNITY SERVICES

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF IRISH COMMUNITY SERVICES FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of Irish Community Services for the year ended 31 March 2024 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 2024 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 2024

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 charity 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, the Charities Act 2011, data protection and health and safety regulation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of key 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 key management as to actual and potential litigation and claims.
- reviewing correspondence with the Charity Commission

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: 9 December 2024

IRISH COMMUNITY SERVICES

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total £	2023 £
Income from:					
Donations and legacies	1	124,135	-	124,135	59,441
Other trading activities		12,184	-	12,184	13,296
Investments		1,609	-	1,609	669
Charitable activities	2	8,920	272,954	281,874	381,240
Other		3,213	-	3,213	4,126
Total		150,061	272,954	423,015	458,772
Expenditure on:					
Charitable activities		30,349	407,341	437,690	389,944
Other		-	5,200	5,200	3,361
Total	6	30,349	412,541	442,890	393,305
Net income/(expenditure)		119,711	(139,587)	(19,875)	65,467
Transfers between funds		(103,239)	103,239	-	-
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		132,383	36,978	169,361	103,894
Total funds carried forward		148,855	630	149,486	169,361

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 23 form part of these financial statements.

IRISH COMMUNITY SERVICES

BALANCE SHEET AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	8		129,960		162,035
CURRENT ASSETS					
Debtors	9	50,903		12,218	
Cash at bank and in hand		<u>85,413</u>		<u>105,035</u>	
		136,316		117,253	
CREDITORS					
Amounts falling due within one year	10	<u>(116,790)</u>		<u>(109,927)</u>	
NET CURRENT ASSETS			<u>19,526</u>		<u>7,326</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>149,486</u>		<u>169,361</u>
THE FUNDS OF THE CHARITY					
Unrestricted income funds			148,855		132,383
Restricted income funds			631		36,978
TOTAL CHARITY FUNDS	11		<u>149,486</u>		<u>169,361</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 2024, 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 14 to 23 were approved by the Trustees on 17 August 2024 and signed on their behalf by

M McCormack (Chair)

M Vincent (Treasurer)

Company Registration No. 03890639.

IRISH COMMUNITY SERVICES

NOTES TO THE ACCOUNTS – 31 MARCH 2024

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 2024 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 2024 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.

IRISH COMMUNITY SERVICES

NOTES TO THE ACCOUNTS – 31 MARCH 2024

- 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	-	Over the term of the lease
Furniture & Fittings	-	20% on cost

IRISH COMMUNITY SERVICES

NOTES TO THE ACCOUNTS – 31 MARCH 2024

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 2024

1. DONATIONS AND LEGACIES

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Voluntary income				
Donations	18,389	-	18,389	14,637
Legacies	50,000	-	50,000	-
Asda foundation	-	-	-	1,300
Gift aid	3,412	-	3,412	5,547
Membership fees	6,195	-	6,195	5,825
Weekly Social Events Income	46,139	-	46,139	32,132
	124,135	-	124,135	59,441

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Department of Foreign Affairs and Trade; Emigrant Support Programme	-	221,454	221,454	206,864
East Wickham & Welling War Memorial	320	-	320	100
Groundwork UK	-	-	-	5,000
Ireland Fund of GB	5,000	-	5,000	11,000
London Borough of Bexley	-	-	-	30,000
National Lottery - Community Fund	-	50,000	50,000	128,276
The Haberdashers Company	3,600	-	3,600	-
London Catalyst	-	1,500	1,500	-
			-	
Total Income From Charitable Activities	8,920	272,954	281,874	381,240

IRISH COMMUNITY SERVICES

NOTES TO THE ACCOUNTS – 31 MARCH 2024

During the year ended 31 March 2024, Irish Community Services received a grant of £234,000 from the Department of Foreign Affairs and Trade; Emigrant Support Programme. The grant covers the period ending 30 June 2024 and was for the following activities:

- £32,000 contribution towards Advice & Health
- £34,000 contribution towards Carers Support Services
- £70,000 contribution towards Elders Outreach & Advocacy
- £40,000 contribution towards the salary of a Executive Director
- £58,000 contribution towards the Weekly Socials and Community Online Project

The grants awarded for the 2023/24 financial year have all been spent during the year. The grants awarded for 2024/25 will be spent in the next financial year and so have not been recorded as income for the year ended 31 March 2024 but are carried forward as deferred income on the balance sheet.

Total deferred income in relation to 2024/25 amounts to £56,397, which relates to the period 1st April 2024 – 30th June 2024.

Deferred income brought forward of £52,263 was released to the Statement of Financial Activities during the year and included under income from charitable activities.

3. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	259,376	216,939
Social security costs - employer's contribution	17,365	14,516
Staff pensions	5,369	5,371
	282,110	236,826

The average monthly head count was 11 staff (2023: 9 staff).

No employee had employee benefits in excess of £60,000 (2023: nil).

4. TRUSTEES' REMUNERATION

Trustees received no remuneration or employee benefits during the year (2023: 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 2024

6. TOTAL RESOURCES EXPENDED

	Other Direct Costs £	Direct Staff Costs £	Support Costs £	2024 £	2023 £
Charitable activities					
Salaries	-	276,741	-	276,741	231,455
Staff Pension	-	5,369	-	5,369	5,371
Staff Training	3,486	-	-	3,486	2,598
Recruitment	-	-	-	-	668
Advertising	-	-	10,274	10,274	6,905
Bank Charges and Interest	-	-	852	852	839
Carer Expenses	-	-	-	-	95
Choir Expenses	950	-	-	950	1,531
Depreciation	-	-	32,665	32,665	10,043
Foot Care Expenses	578	-	-	578	368
Fundraising Expenses	520	-	-	520	716
Grants paid	-	-	-	-	26,904
Group expenses	2,658	-	-	2,658	864
Hall hire	6,596	-	-	6,596	3,313
Insurance	-	-	1,687	1,687	1,615
IT Support	-	-	1,541	1,541	1,938
Merchandise Expenses	-	-	123	123	-
Office renovations	-	-	-	-	3,800
Payroll Services	-	-	966	966	894
Printing, Postage and Stationery	-	-	5,360	5,360	8,744
Professional Fees	-	-	6,694	6,694	6,087
Promotional Expenses	-	-	-	-	707
Rent and Rates	-	-	30,086	30,086	30,436
Repairs and Renewals	-	-	11,552	11,552	5,032
Sim Cards and Broadband	2,711	-	-	2,711	6,597
Software Costs	-	-	1,601	1,601	1,537
Subscriptions	-	-	110	110	176
Sundry	1,655	-	-	1,655	653
Telephone Charges	-	-	1,439	1,439	1,346
Travel	6,217	-	-	6,217	4,115
Ukraine Fund Raising	-	-	-	-	495
Walking Group Expenses	-	-	-	-	1,194
Website Costs	-	-	132	132	1,420
Weekly Social Expenses	25,127	-	-	25,127	21,488
	50,497	282,110	105,083	437,690	389,944
Governance costs					
Audit Fees	-	-	4,950	4,950	3,000
Management Committee Expenses	-	-	250	250	361
Total	50,497	282,110	110,283	442,890	393,305

IRISH COMMUNITY SERVICES

NOTES TO THE ACCOUNTS – 31 MARCH 2024

7. EXPENDITURE BY CHARITABLE ACTIVITY

	Advice & Health	Carers' Support	Elders Outreach	Community Online & Socials	Management & Admin	Total
Staff costs	27,874	30,678	77,559	71,625	74,374	282,110
Other direct	6,467	2,249	2,857	37,624	1,300	50,497
Support costs	14,171	14,194	28,341	28,610	19,767	105,083
Governance costs	743	743	1,486	1,486	743	5,200
	<u>49,255</u>	<u>47,863</u>	<u>110,243</u>	<u>139,345</u>	<u>96,184</u>	<u>442,890</u>

8. TANGIBLE FIXED ASSETS

	Equipment & IT	Lease Hold Improv.	Furniture & Fixtures for Leasehold	Furniture and Fixtures	Total £
Cost					
At 1 April 2023	12,869	156,833	1,926	6,150	177,778
Additions	590	-	-	-	590
Disposals	-	-	-	-	-
At 31 March 2024	<u>13,459</u>	<u>156,833</u>	<u>1,926</u>	<u>6,150</u>	<u>178,368</u>
Depreciation					
At 1 April 2023	9,281	4,979	61	1,422	15,743
Charge for year	1,198	29,873	367	1,227	32,665
Disposals	-	-	-	-	-
At 31 March 2024	<u>10,479</u>	<u>34,852</u>	<u>428</u>	<u>2,649</u>	<u>48,408</u>
Net book value					
At 31 March 2024	<u>2,980</u>	<u>121,981</u>	<u>1,498</u>	<u>3,501</u>	<u>129,960</u>
At 31 March 2023	<u>3,588</u>	<u>151,854</u>	<u>1,865</u>	<u>4,728</u>	<u>162,035</u>

9. DEBTORS

	2024 £	2023 £
Trade debtors	155	-
Prepayments and accrued income	45,123	6,593
Other debtors	<u>5,625</u>	<u>5,625</u>
Total	<u>50,903</u>	<u>12,218</u>

IRISH COMMUNITY SERVICES

NOTES TO THE ACCOUNTS – 31 MARCH 2024

10. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	4,210	2,878
Other creditors	235	225
Accruals and deferred income	62,345	56,824
Loan from trustee	50,000	50,000
Total	<u>116,790</u>	<u>109,927</u>

Other creditors consist of monthly employee reimbursements paid in the April salary payments. The loan from the Trustee is unsecured.

11. ANALYSIS OF INCOME AND EXPENDITURE BY FUND

	At 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2024 £
Restricted Funds					
Advice & Health	-	24,204	(49,255)	25,051	-
Carers' Support	-	33,750	(47,863)	14,113	-
Management & Admin	-	40,000	(40,000)	-	-
Elders Outreach	-	66,250	(110,243)	43,993	-
Community Online & Socials	-	57,250	(108,126)	50,876	-
National Lottery	36,978	50,000	(56,184)	(30,794)	-
London Catalyst	-	1,500	(869)	-	631
Restricted Funds	<u>36,978</u>	<u>272,954</u>	<u>(412,541)</u>	<u>103,239</u>	<u>631</u>
Core Unrestricted Funds	132,383	150,061	(30,349)	(103,239)	148,855
Total Funds	<u>169,361</u>	<u>423,015</u>	<u>(442,890)</u>	<u>-</u>	<u>149,486</u>

12. 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.

IRISH COMMUNITY SERVICES
DETAILED INCOME AND EXPENDITURE ACCOUNT

12. TRANSFERS

Transfers of £30,794 have been made from the National Lottery grant funding against projects run by the charity, these are not fully funded by grants received from the Department of Foreign Affairs and Trade; Emigrant Support Programme in Ireland.

13. NET ASSETS

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Tangible fixed assets	-	129,961	129,961
Net current assets	631	18,894	19,525
	631	148,855	149,486

14. RELATED PARTY TRANSACTIONS

Trustees were authorised to receive reimbursement for their expenditure.

P Burns received £80 (2023: £178) for the reimbursement of travel expenses. P Burns is a related party by virtue of the fact he is a Trustee of the charity.

P Burns has also loaned £50,000 to the charity in the year, this amount is outstanding at the year-end (2023 £50,000). No interest is charged on the loan, and it is repayable subject to the provisions within the loan agreement. These funds were loaned with the purpose of financing building works in the year.

15. NET INCOME FOR THE YEAR

This is stated after charging:

	2024 £	2023 £
Auditors' remuneration - audit fee	4,950	3,000
Depreciation of tangible fixed assets	32,665	10,043

IRISH COMMUNITY SERVICES

NOTES TO THE ACCOUNTS – 31 MARCH 2024

16. 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.

17. CONTROLLING PARTY

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

18. 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.

19. 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 £5,369 (2023: £5,371).

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.

20. LEASES

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases:

	2024	2023
	£	£
Leasehold buildings	91,875	114,375
Equipment	2,916	3,660