



## **IRISH IN BRITAIN**

### **Financial Statements**

**For the year ended 31 March 2022**

**COMPANY NUMBER** 04013148  
**CHARITY NUMBER** 1092268

# IRISH IN BRITAIN

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# IRISH IN BRITAIN

## Trustees' report – statutory information For the year ended 31 March 2022

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### DIRECTORS AND TRUSTEES

|                      |           |  |
|----------------------|-----------|--|
| Patrick Morrison     | Chair     | (resigned 17 <sup>th</sup> November 2021)  |
| Darren Murphy        | Chair     | (appointed 17 <sup>th</sup> November 2021) |
| Gary Jones           | Treasurer | (resigned 10 <sup>th</sup> November 2021)  |
| Breda Corish         | Treasurer | (appointed 15 December 2021)               |
| Baron Armh-Kwantreng | Trustee   | (appointed 17 <sup>th</sup> November 2021) |
| Padraig Belton       | Trustee   | (appointed 17 <sup>th</sup> November 2021) |
| Fionuala Bonnar      | Trustee   | (appointed 17 <sup>th</sup> November 2021) |
| Bébhinn Cronin       | Trustee   | (appointed 17 <sup>th</sup> November 2021) |
| Sara Coakley         | Trustee   |  |
| Ann Hoskins          | Trustee   | (resigned 24 <sup>th</sup> November 2021)  |
| Shane McHugh         | Trustee   |  |
| Gerard McHale        | Trustee   | (appointed 17 <sup>th</sup> November 2021) |
| Angela Murphy        | Trustee   |  |
| Conal Timoney        | Trustee   |  |

### CHIEF EXECUTIVE OFFICER

Brian Dalton

### REGISTERED OFFICE

Haringey Irish Centre  
3<sup>rd</sup> Floor  
Pretoria Road  
London, N17 8DX

**COMPANY NUMBER** 04013148

**CHARITY NUMBER** 1092268

### BANKERS

Metro Bank

### AUDITORS

Richard Place Dobson Services Limited  
1 – 7 Station Road  
Crawley  
West Sussex  
RH10 1HT

# IRISH IN BRITAIN

## Trustees' report

**For the year ended 31 March 2022**

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The trustees (who are also the directors) present their report and the audited financial statements of the charitable company for the year ended 31 March 2022. The statutory information is shown on page 1.

Irish in Britain has continued to evolve its services to respond to new and emerging needs highlighted by Covid-19, many of which, such as health inequalities, an aging population and cost of living pressures have a disproportionate impact within our network of members and the wider Irish community. The financial year reported in these accounts represents a consolidation of learning and practice driven by the abrupt lockdown in 2020 and the strengthening of team and board skills and experience to meet the challenges of recovery at such an uncertain time.

By investing in digital engagement and delivery to bolster our established programmes the organisation has coordinated a strong community response to ensure the most vulnerable and isolated are supported. We have reached new audiences and a wider network of stakeholders, welcoming six new member organisations to our coalition. There is a growing appetite for engagement with Irish in Britain and our membership, prompted by the positive profile of community organisations, partnerships, and initiatives that made such a difference over the last 2 years.

To harness this interest, we have successfully completed our first new leaders programme, skilling up new trustees to lead and contribute within our membership network. This will remain a priority community development initiative over the next 3 years.

Our mission to be a representative voice providing leadership, campaigning, and support to the Irish community in Britain is more relevant than ever. Our annual report this year highlighted the remarkable solidarity in the face of difficult challenges and our commitment to effective leadership, training, support and community development. It was the year of our largest ever community consultation, to understand the priorities and hopes of our members friends and stakeholders throughout Britain, informing our training programme content and our Strategic Plan 2022 – 2025.

The endorsement by our membership of changes to our constitution in 2021 has brought new skills and experience onto our board, and a smooth handover to a new chairperson. We have grown our policy and public affairs capacity to ensure effective representation in Westminster and with policy makers to voice community interests in the post Brexit settlement, its impact on stability in Northern Ireland, the Good Friday Agreement and British Irish relations.

We have continued to share regular Comhar Policy Bulletins and have built stronger parliamentary connections despite the disruption through lockdowns. We formalised our role as Secretariat to the All Party Parliamentary Group on Ireland and the Irish in Britain, generating parliamentary and policy briefings through close working with the UK Department of Foreign Affairs and Trade (DFAT), the Irish Embassy, and the wider Westminster estate.

Our staff team has adapted well during a difficult year; working from home with the uncertainty of covid, pressures on the health of family and loved ones, and welcoming new team members at a time when our office is being upgraded and reopened. They are to be commended for the commitment they have shown for the organisation over the past year and the leadership team are consulting to ensure a safe, secure and flexible work environment to retain and attract talent in the organisation.

The trustee board has continued to provide guidance for the organisation, and support for the senior staff. An online AGM was unusual for the organisation, but it had excellent engagement, building on our digital capacity and the skills of membership developed through the pandemic. The trustee board has acknowledged a number of vacancies and has undertaken substantial work in recruiting to the skills and qualities we identified to ensure the organisation is equipped for the challenges of the next 5 years. This work continues, ensuring effective processes for strengthening the board while demonstrating the values of Irish in Britain. Central to this work is our commitment for a diverse and inclusive board. As Irish in Britain is at the forefront of a diverse community in a pluralist Britain, it is vital we have a range of lived experience and a wider visible representation to be an effective representative voice for the Irish community today,

# IRISH IN BRITAIN

## Trustees' report (continued) For the year ended 31 March 2022

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Our financial position is positive and stable. Unspent income during the pandemic has been budgeted for infrastructure development, new programs and investment in sustainability. The organisation has undertaken a comprehensive fundraising review and agreed a three-year strategy to broaden our income base.

Our primary source of funding continues to be the Irish Government, Department of Foreign Affairs and we are grateful to them and our other supporters, funders, and donors. The board has effective financial oversight through its finance subgroup and prioritises a dynamic relationship with the CEO. Our CEO has successfully led the planning and negotiation of a new service level agreement with the Irish government. Our working relationship with the Irish Embassy has continued to strengthen and we plan more liaison and collaboration with the devolved nation consulates in Scotland and Wales to raise awareness of Irish in Britain and build our network for wider reach and engagement.

### PUBLIC BENEFIT

Irish in Britain's charitable objective (1) 'To improve the efficiency and effectiveness of charities, voluntary organisations, community groups, not-for-profit organisations,' informs the core activity of our member support services, this year we delivered bespoke training and leadership programmes for effective governance, management systems and fundraising. Our health programming and advocacy work has targeted health inequalities within the Irish community through our network and at policy level to ensure recognition and planning for culturally sensitive care for aged related illnesses; the board is satisfied the organisation's activities have prioritised objective: (2) 'To promote any charitable purpose for the benefit of the public in particular the Irish community (those people who are Irish by birth or by descent) in the United Kingdom, by the advancement of education, the protection of health and the relief of poverty, sickness and distress.'

### EQUALITY DIVERSITY AND INCLUSION

The board and CEO have agreed to prioritise an EDI strategy, building upon strategic commitment to diversity within the governance and operational structures in the organisation. Board recruitment this year has broadened the profile of trustees and bridging our community leadership program into our board of trustees. As a membership body with a diverse stakeholder profile, we recognise our mandate can only function if we accurately reflect the plurality of experience across our community in Britain. Through flexible and adaptable engagement methods iiB has been successful in building and representing its largest ever membership network.

### FINANCIAL REVIEW

At year end 31st March 2022, total income for the year was down at £413,740 (2021: £460,896) while expenditure of £422,975 was up (2021: £382,980). Income reduction on prior year reflects one-off project funding secured in 2021 when a new Partnerships and Engagement role was trialled. Learnings from that fundraising activity informed a strategic review of income generation strategy in 2022. Irish in Britain secured a Kickstarter grant from the UK Department of Work and Pensions which resourced additional capacity in the Policy workstream. No additional grants outside of the main funder of the Irish Government were secured up to 31 March 2022. The year end position was a deficit of £9,235 (2021: £77,916 surplus), reflecting the budgeted plan to spend part of the reserves accumulated during the prior year on the organisation's programme of work.

The main funder remained the Irish Department of Foreign Affairs' Emigrant Support Programme. This was supplemented by an additional grant from the Department of Foreign Affairs to undertake on their behalf a bespoke needs assessment of the Haringey Irish community, as well as donations and membership income. Membership fees for organisations continued to be waived in line with prior year policy, while individuals (Friends) continued to contribute. The impact of Covid-19 and continuing

# **IRISH IN BRITAIN**

## **Trustees' report (continued)** **For the year ended 31 March 2022**

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unavailability of the Haringey office saw reduced expenditure on rent and other office costs, events, and travel.

### **RISK MANAGEMENT**

The Risk Register was reviewed every six months as scheduled. As recommended by the audit performed by the Department of Foreign Affairs in 2021/22, anti-fraud training has been arranged for all staff and Trustees as a supplement to the existing anti-Fraud Policy and financial controls.

Reliance on a single main funder continues to be the main risk for the organisation and is mitigated by: detailed planning in line with the terms of the Department of Foreign Affairs' SLA (Service Level Agreement); regular performance reviews with the Irish Embassy; development of a new income generation strategy; and management of reserves at a level to manage liabilities, current macro-economic uncertainties, and cash flow.

As in prior year, other risks remained: security of assets, staff employment issues, and reputational risks. Inflationary pressures are an additional risk. These risks continue to be mitigated through good management and governance. Given the impact of Covid-19 and the economic climate on staff retention for the charity sector overall, particular attention is paid to providing a good working environment and employment conditions.

### **RESERVES POLICY**

The current reserves are £485,806, down on prior year (2021: £495,041), with £439,457 as unrestricted general funds. The trustees have continued to designate £40,000 for contingencies around Brexit and Covid. Regularly reviewed, this provision is considered by the board to be a prudent designation for response capacity in the currently fast moving and uncertain policy environment – and for us to fulfill our sectoral leadership obligations for Irish citizens rights as the post Brexit settlement is negotiated. As Covid 19 has had a disproportionate impact on our community, (given the age profile) and operationally for our membership, this resource enables flexibility for crisis intervention and support programs.

The current level of unrestricted general funds after contingencies is slightly above the top end of the Reserves Policy of six to ten months. This reflects the need in 2022 for conservative budgeting on the basis of a return to the office and in-person events against the limitations imposed by the continuing Covid-19 pandemic. A significant decrease in the reserves level is forecast for 2023 with the expected return to office and in-person events plus further investment in supports for the members and wider Irish community. Some increase in 2023 monthly running costs is also anticipated given current inflationary pressures.

### **FUNDRAISING POLICY**

In line with the reporting requirements included in the Charities Act 2016, the Trustees are pleased to confirm that all fundraising is done in compliance with best practice, guided, where applicable by Irish in Britain's registration with the Fundraising Regulator. During the year, we did not use any external professional fundraisers. A strategic review of income generation strategy was carried out in 2022 and has been adopted by the Board. There were no complaints or criticisms during the year about our fundraising activities.

### **RELATED PARTIES**

Irish in Britain has not entered into any transaction with individual Trustees. The Trustees are members of organisations which may obtain advice and support from the charity in common with other members.

# IRISH IN BRITAIN

## Trustees' report (continued) For the year ended 31 March 2022

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### COVID19

The Trustees continue to monitor and follow the Charity Commission's Coronavirus (COVID-19) guidance for the charity sector with regard to managing the ongoing risks arising from the coronavirus pandemic. The remote working operations first implemented in 2021 continued to be effective during 2022 while the Haringey building was redeployed by the local Council for vaccination and Covid19 testing up to 30 March 2022.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations and have had regard to the Charity Commission's guidance on public benefit.

Company law requires the trustees, who are the directors for the purposes of company law, to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including the net income or expenditure, of the company for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will be able to continue in operation.

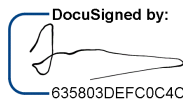
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies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

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Darren Murphy (Chair)  
Date: 25-Aug-22

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# IRISH IN BRITAIN

## Independent auditors' report to the members of Irish in Britain For the year ended 31 March 2022

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### Opinion

We have audited the financial statements of Irish in Britain (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted
- 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 charitable company 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the
- sufficient accounting records have not been kept; or



# IRISH IN BRITAIN

## Independent auditors' report to the members of Irish in Britain (continued) For the year ended 31 March 2022

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- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, 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 the trustees 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Companies Act, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

Revenue recognition was also identified as a significant risk which could lead to a material mis-statement due to fraud or error. Audit procedures performed included but were not limited to performing a proof in total over the grant provided by the Irish Government. Cut off testing was also performed to ensure the grant was recorded in the correct period.

# IRISH IN BRITAIN

## Independent auditors' report to the members of Irish in Britain (continued) For the year ended 31 March 2022

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A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditors' 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Richard Place Dobson Services Limited**  
**Chartered Accountants**  
**Statutory Auditor**

9 September 2022

1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# IRISH IN BRITAIN

## Statement of financial activities (incorporating the income and expenditure account) For the year ended 31 March 2022

|                                    |      | 2022                            |                               |                | 2021                            |                               |                |
|------------------------------------|------|---------------------------------|-------------------------------|----------------|---------------------------------|-------------------------------|----------------|
|                                    |      | Unrestr-<br>icted<br>Funds<br>£ | Restr-<br>icted<br>Funds<br>£ | Total<br>£     | Unrestr-<br>icted<br>Funds<br>£ | Restr-<br>icted<br>Funds<br>£ | Total<br>£     |
|                                    | Note |                                 |                               |                |                                 |                               |                |
| <b>Income from:</b>                |      |                                 |                               |                |                                 |                               |                |
| Donations and legacies             | 3    | 3,441                           | 74                            | 3,515          | 8,753                           | 35                            | 8,788          |
| Other trading activities           | 3    | 728                             | -                             | 728            | 158                             | -                             | 158            |
| Investments                        | 3    | 712                             | -                             | 712            | 2,176                           | -                             | 2,176          |
| Charitable activities              | 3    | 400,000                         | 5,000                         | 405,000        | 400,000                         | 45,456                        | 445,456        |
| Grant Income                       | 3    | <u>3,785</u>                    | <u>-</u>                      | <u>3,785</u>   | <u>4,318</u>                    | <u>-</u>                      | <u>4,318</u>   |
| <b>Total income</b>                | 3    | <u>408,666</u>                  | <u>5,074</u>                  | <u>413,740</u> | <u>415,405</u>                  | <u>45,491</u>                 | <u>460,896</u> |
| <b>Expenditure on:</b>             |      |                                 |                               |                |                                 |                               |                |
| Charitable activities              | 4    | <u>399,306</u>                  | <u>23,669</u>                 | <u>422,975</u> | <u>355,650</u>                  | <u>47,330</u>                 | <u>382,980</u> |
| <b>Total expenditure</b>           | 4    | <u>399,306</u>                  | <u>23,669</u>                 | <u>422,975</u> | <u>355,650</u>                  | <u>47,330</u>                 | <u>382,980</u> |
| <b>Net movement in funds</b>       |      | 9,360                           | (18,595)                      | (9,235)        | 79,755                          | ( 1,839)                      | 77,916         |
| <b>Reconciliation of funds</b>     |      |                                 |                               |                |                                 |                               |                |
| Total funds brought forward        |      | <u>470,097</u>                  | <u>24,944</u>                 | <u>495,041</u> | <u>390,342</u>                  | <u>26,783</u>                 | <u>417,125</u> |
| <b>Total funds carried forward</b> |      | <u>479,457</u>                  | <u>6,349</u>                  | <u>485,806</u> | <u>470,097</u>                  | <u>24,944</u>                 | <u>495,041</u> |

All of the activities are continuing. There were no recognised gains or losses other than those stated above.

The notes on pages 11 to 19 form part of these financial statements.


# IRISH IN BRITAIN

## Balance sheet As at 31 March 2022

|   |      | 2022           | 2021           |
|---|------|----------------|----------------|
|   | Note | £              | £              |
| <b>Fixed assets</b>                                   |      |                |                |
| Tangible assets                                       | 7    | 5,907          | 8,682          |
| <b>Current assets</b>                                 |      |                |                |
| Debtors   | 8    | 4,622          | 3,927          |
| Short term investments                                | 9    | 86,276         | 86,190         |
| Cash at bank and in hand                              |      | <u>514,222</u> | <u>525,840</u> |
|   |      | 605,120        | 615,957        |
| <b>Creditors:</b> Amounts falling due within one year | 10   | (125,221)      | (129,598)      |
| <b>Net current assets</b>                             |      | <u>479,899</u> | <u>486,359</u> |
| <b>Total assets less current liabilities</b>          |      | <u>485,806</u> | <u>495,041</u> |
| <b>Funds:</b>   |      |                |                |
| Unrestricted - General Fund                           | 11   | 439,457        | 430,097        |
| Unrestricted - Designated Fund                        | 11   | 40,000         | 40,000         |
| Restricted funds                                      | 11   | <u>6,349</u>   | <u>24,944</u>  |
| <b>Total Funds</b>                                    |      | <u>485,806</u> | <u>495,041</u> |

These accounts have been prepared in accordance with the provisions available to companies subject to the small companies' regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard 102 (FRS 102).

The financial statements were approved by the Board of Directors on 27 August 2022 and signed on its behalf by:

DocuSigned by:  
  
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Breda Corish – Interim Treasurer

**Company Registration No: 04013148**

The notes on pages 11 to 19 form part of these financial statements.

# IRISH IN BRITAIN

## Notes to the financial statements For the year ended 31 March 2022

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### 1. ACCOUNTING POLICIES

Irish in Britain is a private company limited by guarantee incorporated in England and Wales. The registered office is Haringey Irish Centre, 3rd Floor Pretoria Road, London N17 8DX.

#### 1a. Basis of accounting

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The charity is a Public Benefit Entity as defined by FRS 102.

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

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

#### 1b. Going concern

The charitable company derives the majority of its core income from the Irish Government. Irish in Britain has a three-year Service Level Agreement with the Irish Government, covering the period July 2021 – June 2024, subject to an annual break clause. The Irish Government has expressed its expectation that it will continue to value a strong relationship with Irish in Britain over the coming years. The trustees also announced a restructuring plan in 2017 to ensure the sustainability of the charity for the foreseeable future. As a result, efforts are being made to diversify income (e.g. from trusts/foundations, donations, sponsorship) and the restructuring plan has already improved the cost base of the charity. Therefore the trustees consider it appropriate to prepare the financial statements on a going concern basis.

#### 1c. Tangible fixed assets

Items costing in excess of £500 are capitalised. Fixed assets are shown at historical cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life by the straight line method.

|                        |     |
|------------------------|-----|
| Fixtures and equipment | 33% |
| Website development    | 20% |

#### 1d. Taxation

The charitable company is exempt from taxation under part 11 of the Corporation Tax Act 2010.

#### 1e. Pensions

The pension costs charged in the accounts represent the contributions payable by the company during the year. The scheme is defined contribution.

#### 1f. Debtors

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

# IRISH IN BRITAIN

## Notes to the financial statements (continued) For the year ended 31 March 2022

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### 1. ACCOUNTING POLICIES (CONTINUED)

#### 1g. Current asset investments

Current asset investments includes cash held on deposit and cash equivalents with a maturity of more than three months from the date of acquisition but less than one year from the year end.

#### 1h. Cash at bank and in hand

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

#### 1i. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising 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 recognised at their settlement amount.

Income relating to grants that has been received but not yet earned is treated as deferred income.

#### 1j. Financial instruments

The charity only has financial assets and 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.

#### 1k. Funds

##### ***Restricted Funds***

These are restricted income funds given to the charity for specific purposes. They are expendable by the trustees in furtherance of particular projects within the charity objects.

##### ***Unrestricted Funds***

These are funds expendable at the discretion of the trustees in furtherance of the objects of the charity. These include any designated funds which are set according to the judgement of the trustees.

#### 1l. Commitments under operating leases

Rentals under operating leases are charged to the Statement of Financial Activities as they fall due.

#### 1m. Income recognition

Donations and other incoming resources are included in the Statement of Financial Activities (SOFA) when the charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured.

Grant income is accounted for on an accruals basis, matching it to the actual projects undertaken in the period rather than uniformly over the grant period.

#### 1n. Expenditure recognition

All expenditure is accrued as soon as a liability is considered probable, discounted to present value for longer term liabilities and has been classified under headings that aggregate all costs related to the category.

Charitable activities comprise expenditure directly related to the objects of the charity, including project

# IRISH IN BRITAIN

## Notes to the financial statements (continued) For the year ended 31 March 2022

management and support functions including any related provisions. It also includes governance costs, which comprise expenditure to comply with statutory and legal requirements.

### 1o. Employee Benefit and Remuneration Policy

The cost of short term employee benefits are recognised as a liability and an expense. Any termination payments are recognised in the period to which they relate. The cost of any unused holiday entitlement is recognised in the period in which the employees services are received.

### 2. NET INCOME

|  | 2022<br>£ | 2021<br>£    |
|--|-----------|--------------|
| This is stated after charging:             |           |              |
| Depreciation                               | 4,431     | 4,555        |
| Auditors' remuneration (inclusive of VAT): |           |              |
| - External audit                           | 7,110     | 7,250        |
| - Other services                           | <u>-</u>  | <u>1,506</u> |

### 3. INCOME

|   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2022<br>£ |
|---|----------------------------|--------------------------|--------------------|
| <b><i>Donations and legacies</i></b>                                |                            |                          |                    |
| Membership fees   | 3,312                      | -                        | 3,312              |
| Cuimhne   | -                          | 74                       | 74                 |
| Greenhearts   | <u>129</u>                 | <u>-</u>                 | <u>129</u>         |
|   | <u>3,441</u>               | <u>74</u>                | <u>3,515</u>       |
| <b><i>Other trading activities</i></b>                              |                            |                          |                    |
| Fundraising activities  | 666                        | -                        | 666                |
| Amazon Smile  | <u>62</u>                  | <u>-</u>                 | <u>62</u>          |
|   | <u>728</u>                 | <u>-</u>                 | <u>728</u>         |
| <b><i>Investment income</i></b>                                     |                            |                          |                    |
| Bank interest receivable  | <u>712</u>                 | <u>-</u>                 | <u>712</u>         |
|   | <u>712</u>                 | <u>-</u>                 | <u>712</u>         |
| <b><i>Charitable activities</i></b>                                 |                            |                          |                    |
| Department of Foreign Affairs and Trade; Emigrant Support Programme | 400,000                    | -                        | 400,000            |
| Haringey Needs Assessment   | <u>400,000</u>             | <u>5,000</u>             | <u>5,000</u>       |
|   | <u>400,000</u>             | <u>5,000</u>             | <u>405,000</u>     |
| <b><i>Grant income</i></b>  |                            |                          |                    |
| JRS Furlough Grant  | <u>3,785</u>               | <u>-</u>                 | <u>3,785</u>       |
|   | <u>3,785</u>               | <u>-</u>                 | <u>3,785</u>       |
| <b>Total income</b>   | <u>408,666</u>             | <u>5,074</u>             | <u>413,740</u>     |

# IRISH IN BRITAIN

## Notes to the financial statements (continued) For the year ended 31 March 2022

|   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2021<br>£ |
|---|----------------------------|--------------------------|--------------------|
| <b><i>Donations and legacies</i></b>                                |                            |                          |                    |
| Membership fees   | 2,962                      | -                        | 2,962              |
| Cuimhne   | -                          | 35                       | 35                 |
| Greenhearts   | 1,441                      | -                        | 1,441              |
| Other donations and sponsorship                                     | <u>4,350</u>               | <u>-</u>                 | <u>4,350</u>       |
|   | <u>8,753</u>               | <u>35</u>                | <u>8,788</u>       |
| <b><i>Other trading activities</i></b>                              |                            |                          |                    |
| Fundraising activities  | <u>158</u>                 | <u>-</u>                 | <u>158</u>         |
|   | <u>158</u>                 | <u>-</u>                 | <u>158</u>         |
| <b><i>Investment income</i></b>                                     |                            |                          |                    |
| Bank interest receivable  | <u>2,176</u>               | <u>-</u>                 | <u>2,176</u>       |
|   | <u>2,176</u>               | <u>-</u>                 | <u>2,176</u>       |
| <b><i>Charitable activities</i></b>                                 |                            |                          |                    |
| Department of Foreign Affairs and Trade; Emigrant Support Programme | 400,000                    | -                        | 400,000            |
| Race Equality Foundation  | -                          | 20,456                   | 20,456             |
| Community Fund  | <u>-</u>                   | <u>25,000</u>            | <u>25,000</u>      |
|   | <u>400,000</u>             | <u>45,456</u>            | <u>445,456</u>     |
| <b><i>Grant income</i></b>  |                            |                          |                    |
| JRS Furlough Grant  | <u>4,318</u>               | <u>-</u>                 | <u>4,318</u>       |
|   | <u>4,318</u>               | <u>-</u>                 | <u>4,318</u>       |
| <b>Total income</b>   | <u>415,405</u>             | <u>45,491</u>            | <u>460,896</u>     |

### 3. INCOME (CONTINUED)

The income from the Department of Foreign Affairs and Trade; Emigrant Support Programme contributed towards the main costs of staff and core costs utilised to deliver against service level agreement objectives. The income for the period 1 July 2021 to 30 June 2022 was for a total of £400,000 of which £299,997 has been accounted for in the year to 31 March 2022 and £100,003 has been deferred.

### 4. EXPENDITURE ON CHARITABLE ACTIVITIES

|                               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2022<br>£ |
|-------------------------------|----------------------------|--------------------------|--------------------|
| <b>Direct Costs</b>           |                            |                          |                    |
| Staff costs (note 6)          | 338,155                    | 15,910                   | 354,065            |
| Contractors                   | 10,284                     | 6,450                    | 16,734             |
| Travel/accommodation          | 548                        | -                        | 548                |
| Management and administration | 12,454                     | -                        | 12,454             |
| I.T. costs                    | 8,711                      | 937                      | 9,648              |
| General running costs         | 8,739                      | 337                      | 9,076              |
| Communications and membership | 9,295                      | 42                       | 9,337              |
| Event/meeting costs           | 924                        | -                        | 924                |
| Other                         | <u>283</u>                 | <u>(7)</u>               | <u>276</u>         |
|                               | <u>389,393</u>             | <u>23,669</u>            | <u>413,062</u>     |



# IRISH IN BRITAIN

## Notes to the financial statements (continued) For the year ended 31 March 2022

### Support Costs

|                       |                |               |                |
|-----------------------|----------------|---------------|----------------|
| Investors in People   | 2,803          | -             | 2,803          |
| Audit and accountancy | 7,110          | -             | 7,110          |
|                       | <u>399,306</u> | <u>23,669</u> | <u>422,975</u> |

|                               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2021<br>£ |
|-------------------------------|----------------------------|--------------------------|--------------------|
| <b>Direct Costs</b>           |                            |                          |                    |
| Staff costs (note 6)          | 276,158                    | 34,101                   | 310,259            |
| Contractors                   | 10,342                     | 3,693                    | 14,035             |
| Project costs                 | -                          | 440                      | 440                |
| Travel/accommodation          | 417                        | -                        | 417                |
| Management and administration | 13,334                     | 252                      | 13,586             |
| Rent                          | 2,522                      | -                        | 2,522              |
| I.T. costs                    | 9,352                      | 8,102                    | 17,454             |
| General running costs         | 7,882                      | 454                      | 8,336              |
| Communications and membership | 4,943                      | 288                      | 5,231              |
| Other                         | 408                        | -                        | 408                |
|                               | <u>325,358</u>             | <u>47,330</u>            | <u>372,688</u>     |

### Support Costs

|                       |                |               |                |
|-----------------------|----------------|---------------|----------------|
| Trustee meeting costs | 43             | -             | 43             |
| Annual report costs   | 1,493          | -             | 1,493          |
| Audit and accountancy | 8,756          | -             | 8,756          |
|                       | <u>335,650</u> | <u>47,330</u> | <u>382,980</u> |

## 5. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

No trustee received any emoluments during the year (2021: £nil). The total remuneration of the key management personnel of the charity was as follows:

|                          | 2022<br>£      | 2021<br>£      |
|--------------------------|----------------|----------------|
| Salaries and consultancy | 101,832        | 95,279         |
| Pension costs            | 7,128          | 6,604          |
|                          | <u>108,960</u> | <u>101,883</u> |

Trustees were reimbursed for travel expenses incurred on behalf of the charity. These amounted to nil during the year (2021: £43) in respect of 0 trustee (2021: 1 trustee).

## 6. STAFF COSTS

|  | 2022<br>£      | 2021<br>£      |
|--|----------------|----------------|
| Wages and salaries                                   | 296,960        | 265,373        |
| Social security costs                                | 24,785         | 20,995         |
| Pension costs  | 20,774         | 18,351         |
|  | <u>342,519</u> | <u>304,719</u> |
| Other staff costs including recruitment and training | 11,546         | 5,540          |
|  | <u>354,065</u> | <u>310,259</u> |

One employee earned more than £60,000 per annum. The average monthly number of employees during the year was 8 (2021: 8).

# IRISH IN BRITAIN

## Notes to the financial statements (continued) For the year ended 31 March 2022

### 7. TANGIBLE FIXED ASSETS

|                           | Fixtures &<br>Equipment<br>£ |
|---------------------------|------------------------------|
| <b>Cost</b>               |                              |
| At 1 April 2021           | 27,496                       |
| Additions                 | 1,656                        |
| Disposals                 | -                            |
| At 31 March 2022          | <u>29,152</u>                |
| <b>Depreciation</b>       |                              |
| At 1 April 2021           | 18,814                       |
| Charge for the year       | 4,431                        |
| Adjustments for disposals | -                            |
| At 31 March 2022          | <u>23,245</u>                |
| <b>Net book value</b>     |                              |
| At 31 March 2022          | <u>5,907</u>                 |
| At 31 March 2021          | <u>8,682</u>                 |

### 8. DEBTORS

|                | 2022<br>£    | 2021<br>£    |
|----------------|--------------|--------------|
| Trade debtors  | 86           | 386          |
| Accrued Income | 1,011        | -            |
| Prepayments    | <u>3,525</u> | <u>3,541</u> |
|                | <u>4,622</u> | <u>3,927</u> |

### 9. SHORT TERM INVESTMENTS

|                                  | 2022<br>£     | 2021<br>£     |
|----------------------------------|---------------|---------------|
| Cash equivalents held on deposit | <u>86,276</u> | <u>86,190</u> |

### 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|  | 2022<br>£      | 2021<br>£      |
|--|----------------|----------------|
| Trade creditors                              | 1,341          | 6,856          |
| Accruals                                     | 10,675         | 7,150          |
| Deferred income                              | 100,003        | 100,003        |
| Taxation and social security                 | 7,560          | 6,797          |
| Other creditors                              | <u>5,642</u>   | <u>8,792</u>   |
|  | <u>125,221</u> | <u>129,598</u> |
| <br>Movement on the deferred income account: |                |                |
| At 1 April 2021                              | 100,003        |                |
| Grants relating to current year              | (400,000)      |                |
| Grants received relating to future periods   | <u>400,000</u> |                |
| At 31 March 2022                             | <u>100,003</u> |                |

# IRISH IN BRITAIN

## Notes to the financial statements (continued) For the year ended 31 March 2022

### 11. FUNDS

|                           | Balance at<br>31.3.2021<br>£ | Income<br>£    | Expenditure<br>£ | Transfers/<br>Gains<br>£ | Balance at<br>31.3.2022<br>£ |
|---------------------------|------------------------------|----------------|------------------|--------------------------|------------------------------|
| Unrestricted funds        |                              |                |                  |                          |                              |
| General fund              | 430,097                      | 408,666        | (399,306)        | -                        | 439,457                      |
| Designated                | 40,000                       | -              | -                | -                        | 40,000                       |
|                           | <u>470,097</u>               | <u>408,666</u> | <u>(399,306)</u> | <u>-</u>                 | <u>479,457</u>               |
| Restricted funds          |                              |                |                  |                          |                              |
| Cuimhne                   | 15,195                       | 74             | ( 15,269)        | -                        | -                            |
| Haringey Needs Assessment |                              | 5,000          | ( 4,200)         | -                        | 800                          |
| Heritage Lottery          | 1,530                        | -              | ( 270)           | -                        | 1,260                        |
| Awards for All            | 2,432                        | -              | -                | -                        | 2,432                        |
| Race Equality Foundation  | 1,515                        | -              | ( 650)           | -                        | 865                          |
| Community Fund            | 4,272                        | -              | ( 3,280)         | -                        | 992                          |
|                           | <u>24,944</u>                | <u>5,074</u>   | <u>( 23,669)</u> | <u>-</u>                 | <u>6,349</u>                 |
|                           | <u>495,041</u>               | <u>413,740</u> | <u>(422,975)</u> | <u>-</u>                 | <u>485,806</u>               |
|                           |                              |                |                  |                          |                              |
|                           | Balance at<br>31.3.2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers/<br>Gains<br>£ | Balance at<br>31.3.2021<br>£ |
| Unrestricted funds        |                              |                |                  |                          |                              |
| General fund              | 350,342                      | 415,405        | (335,650)        | -                        | 430,097                      |
| Designated                | 40,000                       | -              | -                | -                        | 40,000                       |
|                           | <u>390,342</u>               | <u>415,405</u> | <u>(331,353)</u> | <u>-</u>                 | <u>470,097</u>               |
| Restricted funds          |                              |                |                  |                          |                              |
| Cuimhne                   | 22,111                       | 35             | ( 6,951)         | -                        | 15,195                       |
| Heritage Lottery          | 1,800                        | -              | ( 270)           | -                        | 1,530                        |
| Awards for All            | 2,872                        | -              | ( 440)           | -                        | 2,432                        |
| Race Equality Foundation  | -                            | 20,456         | ( 18,941)        | -                        | 1,515                        |
| Community Fund            | -                            | 25,000         | ( 20,728)        | -                        | 4,272                        |
|                           | <u>26,783</u>                | <u>45,491</u>  | <u>( 47,330)</u> | <u>-</u>                 | <u>24,944</u>                |
|                           | <u>417,125</u>               | <u>460,896</u> | <u>(378,683)</u> | <u>-</u>                 | <u>495,041</u>               |

Trustees continued to designate £40,000 of general funds to deal with contingencies associated with Brexit. This designation was subsequently broadened to include contingencies associated with Covid-19.

The Cuimhne fund is for the support of memory loss training to member organisations and bringing awareness of high levels of all forms of dementia in the Irish community.

Heritage Lottery restricted funds contributed towards the costs of specific members of staff and project costs and the upkeep of the resultant website.

The Awards for All fund is for a specific one year project to create a pilot Quality Award scheme.

The Race Equality Foundation provides a culturally sensitive platform for webinar training sessions, expert advice, reminiscence, information and support

The Community Fund provides a TV like device that allows visual and verbal communication and messaging between an isolated individual and their friends, family and carers across the world.

# IRISH IN BRITAIN

## Notes to the financial statements (continued) For the year ended 31 March 2022

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### 12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                         | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2022<br>£ |
|-------------------------|----------------------------|--------------------------|--------------------|
| Tangible fixed assets   | 5,907                      | -                        | 5,907              |
| Current assets          | 598,777                    | 6,343                    | 605,120            |
| Current liabilities     | (125,221)                  | -                        | (125,221)          |
| <b>Total Net Assets</b> | <u>479,463</u>             | <u>6,343</u>             | <u>485,806</u>     |

|                         | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2021<br>£ |
|-------------------------|----------------------------|--------------------------|--------------------|
| Tangible fixed assets   | 8,682                      | -                        | 8,682              |
| Current assets          | 591,013                    | 24,944                   | 615,957            |
| Current liabilities     | (129,598)                  | -                        | (129,598)          |
| <b>Total Net Assets</b> | <u>470,097</u>             | <u>24,944</u>            | <u>495,041</u>     |

### 13. RELATED PARTIES

Irish in Britain has not entered into any transaction with individual trustees. The trustees are members of organisations which may obtain advice and support from the charity in common with other members.

### 14. PENSION COMMITMENTS

The charity makes contributions in respect of its staff to a multi-employer defined contribution pension scheme operated by the Pensions Trust. It is not possible, given the nature of the scheme, to determine the charity's share of the scheme's assets and liabilities. The total contributions made to the scheme during the year amounted to £20,761 (2021: £18,351). Pensions were funded from additional unrestricted income generated.

### 15. COVID -19

Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charity has adequate reserves and committed future grants from supportive and solvent funders