

Charity registration number 1092268 (England and Wales)

Company registration number 04013148

**IRISH IN BRITAIN**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# IRISH IN BRITAIN

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustee	F Bonnar	
	G McHale	
	S Mac Lua	
	C Casserley	
	E Delaney	
	F Harkin	
	C McGuire	
	R McEvoy	
	H O'Shaughnessy	(Appointed 17 November 2024)
	C Gallagher KC	(Appointed 11 July 2024)
Senior management	Brian Dalton	Chief executive officer
	Gerard McHale	Chair
	Frances Harkin	Treasurer
Charity number (England and Wales)	1092268	
Company number	04013148	
Registered office	Haringey Irish Centre	
	3rd Floor	
	Pretoria Road	
	London	
	N17 8DX	
Auditor	Richard Place Dobson Services Limited	
	Ground Floor	
	1 - 7 Station Road	
	Crawley	
	West Sussex	
	RH10 1HT	

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# IRISH IN BRITAIN

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# IRISH IN BRITAIN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### *FOR THE YEAR ENDED 31 MARCH 2025*

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

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

#### **Objectives and activities**

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 2025. The statutory information is on page 1.

Irish in Britain strengthened its role as a national voice for the community, delivering progress and outcomes across policy, research, health equity, heritage and community development. The charity has broadened engagement across Britain and Ireland, building awareness and understanding of the organisation's history, profile and the community network it represents.

#### **Achievements and performance**

##### **Policy, representation and research**

Our advocacy focused on practical outcomes. We prioritised the treatment of payments under the Irish Government's Mother and Baby Homes Redress Scheme within UK social security rules. We convened a parliamentary briefing, supported survivor testimony and produced resources for MPs. Momentum has grown for legislative change, widely referred to as the Philomena Law campaign.

We completed our census programme with the Scotland 2022 report, launched with the Irish Consulate in Edinburgh in June 2025. This builds on our England and Wales analysis and the data informs our policy priorities around health, inclusion and representation for an evolving diaspora. Detailed demographics of our community will shape our response to the Irish Government's Diaspora Strategy consultation and its relationship with a global diaspora.

Our commitment to understand the end-of-life care experiences of the Irish community led to the creation of Meitheal Muintire, our national action research project, in partnership with Innisfree Housing Association. A national consultation across regional workshops in London, Leeds and Liverpool and online is mapping current challenges and opportunities. Our aim is to improve practice and policy for dignified and respectful care for individuals and their families over the next five years.

Our public affairs presence remained strong. We participated in the inaugural UK–Ireland Summit in Liverpool and attended the first St Patrick's Day reception at Downing Street. We continued to brief parliamentarians and share community resources for the new UK parliament including our updated constituency mapping tool which has been widely used by researchers, MPs and stakeholders. Though rules changes mean we no longer serve as secretariat to the APPG on Ireland and the Irish in Britain we have developed links across Westminster, and in parallel with improved UK Ireland government relations.

##### **Community development and membership engagement**

Ceannairí Nua, our leadership programme, continued to grow – delivering positive outcomes for board development in key member organisations. Demand now supports planning for a northern based programme to improve access and representation across the network. We hosted the National Volunteer Awards 2025 at the Irish Cultural Centre, recognising the contribution and history of volunteerism that defines our community sector – the event attracts widespread stakeholder support and recognition as a national celebration.

Through our delivery partners we provided intensive capacity support to member organisations, clubs and associations across Britain. This collaborative work has focussed on governance, fundraising, safeguarding, succession planning and helped several groups progress significant funding bids and strengthen sustainability.

# IRISH IN BRITAIN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

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### **Health and wellbeing**

The Healthy Ageing Project, resourced by National Lottery Reaching Communities funding, allows us to scale up health and wellbeing support for members. There were staffing changes, including the departure of our Health and Wellbeing Manager, and we put interim arrangements in place while recruiting to key posts in Manchester and London to maintain delivery.

We commissioned national health research with Derby University, analysing NHS and linked datasets on the Irish community. Results will be published later in 2025 – an open resource for members and to guide policy recommendations for inclusion and health equality over the next decade.

Cuimhne, the memory loss project, paused following staff changes. We are designing a new national model aligned to our wider health priorities over the coming year – it will represent a vital part of our advocacy work for sensitive care for those affected by age related illnesses.

### **Heritage and cultural engagement**

The Look Back to Look Forward exhibition sustained momentum after its successful tour. More than 120,000 people viewed it during a three-month run at EPIC, the Irish Emigration Museum, in Dublin. We are in discussion with venues in Northern Ireland and across Britain for future showings. The project consolidated Irish in Britain's standing as a credible cultural programmer and opened further routes for storytelling, archiving and collaboration such as consultancy to the Museum of the Home on a new permanent exhibit and support for oral history projects across our network.

### **Operational capacity and governance**

We relocated to The Chocolate Factory in Wood Green, providing a more suitable base for a hybrid team and a space for trustees to meet. We are still finalising exit arrangements from our former premises and have provided for potential liabilities.

The board recruited three new trustees, adding skills and experience. The coming year will focus on trustee development, equity, diversity and inclusion, and oversight of organisational resilience as community needs evolve.

### **Funding and strategic partnerships**

Our new three year Service Level Agreement with the Irish Government commenced in July 2024. This underpins our core programme across policy, development and health. Trust and foundation income continued to add value, and sponsorship and individual giving grew through our heritage and volunteering portfolios.

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. During the year, we continued, in line with the outcome of our income generation strategic review in 2022 to engage with external professional fundraisers. There were no complaints or criticisms during the year about our fundraising activities.

Trustees are currently reviewing our income generation approach as part of a wider strategic review.

### **Financial review**

At year end 31<sup>st</sup> March 2025, total income for the year was down from prior year at £553,261 (2023-2024: £680,046) whilst expenditure of £554,591 has fallen within the financial year, in line with the decline in income (2023-2024: £728,919).

The year-end position was a deficit of £1,337 (2023-24: £48,873 deficit).

The main funder remained the Irish Department of Foreign Affairs' Emigrant Support Programme. This was supplemented by the National Lottery Funding, as well as donations and membership income.

# IRISH IN BRITAIN

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Reserves policy

The Trustees have reviewed the need for reserves in line with the guidance issued by the Charity Commission. The restricted and unrestricted reserves have been generated from income donated in the year and prior years, and the Trustees have a general policy to maintain reserves at a level which safeguards the organisation and ensures sustainable operations. The Board is aware of the legal duty to apply charitable funds within a reasonable time of receiving them and does not keep funds in excess of requirements.

The Trustees consider that the designated reserves of £7,010 are appropriate and that the general funds of £392,428 are in-line with the Trustees policy to maintain sufficient reserves to cover ten months of charity operations.

### Risk Management

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 years, 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 the economic climate on staff retention for the charity sector overall, particular attention is paid to providing a good working environment and employment conditions.

### Structure, governance and management

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

F Bonnar	
G McHale	
S Mac Lua	
C Casserley	
E Delaney	
F Harkin	
C McGuire	
R McEvoy	
H O'Shaughnessy	(Appointed 17 November 2024)
C Gallagher KC	(Appointed 11 July 2024)
B Corish	(Resigned 17 November 2024)
C Timoney	(Resigned 17 November 2024)
D Murphy	(Resigned 5 November 2024)
P Goulding	(Appointed 17 November 2024 and resigned 11 March 2025)

### Related parties

Irish in Britain has not entered 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.

### Disclosure of information to auditors

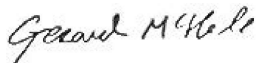
Each of the trustee has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

## **IRISH IN BRITAIN**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** ***FOR THE YEAR ENDED 31 MARCH 2025***

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



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Gerard Mchale (Chair)

Date: 09/10/2025.....

## **IRISH IN BRITAIN**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

#### ***FOR THE YEAR ENDED 31 MARCH 2025***

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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.

Approved by the trustees and signed on their behalf by:



# IRISH IN BRITAIN

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEE OF IRISH IN BRITAIN

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#### Opinion

We have audited the financial statements of Irish in Britain (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and 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 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 charitable company's affairs as at 31 March 2025 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 Accounting Practice; and
- 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 trustee 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 trustee 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.

We have nothing to report in this regard.

#### 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 requires us to report to you if, in our opinion:

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

# IRISH IN BRITAIN

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEE OF IRISH IN BRITAIN

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### **Responsibilities of trustee**

As explained more fully in the statement of trustees' responsibilities, the trustee, 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 trustee 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 trustee 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 trustee 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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.

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.

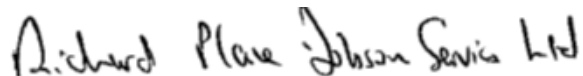
# IRISH IN BRITAIN

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEE OF IRISH IN BRITAIN

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### 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 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 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,

Statutory Auditor  
Chartered Accountants  
Ground Floor  
1 - 7 Station Road  
Crawley  
West Sussex  
RH10 1HT  
Date: 9/10/2025

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 INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

Current financial year		Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	5,959	-	5,959	5,845
Charitable activities	4	440,555	101,957	542,512	670,636
Investments	5	4,790	-	4,790	3,565
<b>Total income</b>		451,304	101,957	553,261	680,046
<b>Expenditure on:</b>					
Charitable activities	6	453,701	100,897	554,598	728,918
<b>Total expenditure</b>		453,701	100,897	554,598	728,918
<b>Net income/(expenditure)</b>		(2,397)	1,060	(1,337)	(48,872)
<b>Net movement in funds</b>	8	(2,397)	1,060	(1,337)	(48,872)
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2024		394,825	5,950	400,775	449,647
<b>Fund balances at 31 March 2025</b>		392,428	7,010	399,438	400,775

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

# IRISH IN BRITAIN

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	5,845	-	-	5,845
Charitable activities	4	400,000	-	270,636	670,636
Investments	5	3,565	-	-	3,565
<b>Total income</b>		409,410	-	270,636	680,046
<b>Expenditure on:</b>					
Charitable activities	6	422,583	-	306,335	728,918
<b>Total expenditure</b>		422,583	-	306,335	728,918
<b>Net income</b>		(13,173)	-	(35,699)	(48,872)
Transfers between funds		5,100	(40,000)	34,900	-
<b>Net movement in funds</b>	8	(8,073)	(40,000)	(799)	(48,872)
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2023		402,898	40,000	6,749	449,647
<b>Fund balances at 31 March 2024</b>		394,825	-	5,950	400,775

# IRISH IN BRITAIN

## BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		2,269		2,180
<b>Current assets</b>					
Debtors	13	8,723		43,727	
Cash at bank and in hand		569,749		487,317	
		578,472		531,044	
<b>Creditors: amounts falling due within one year</b>	14	(181,303)		(132,449)	
<b>Net current assets</b>			397,169		398,595
<b>Total assets less current liabilities</b>			399,438		400,775
<b>The funds of the charitable company</b>					
Restricted income funds	17		7,010		5,950
Unrestricted funds	18		392,428		394,825
			399,438		400,775

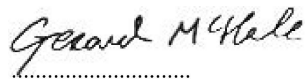
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, Although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustee on 09/10/2025



Gerard McHale - Chair

Company registration number 04013148 (England and Wales)

## IRISH IN BRITAIN

### STATEMENT OF CASH FLOWS

*FOR THE YEAR ENDED 31 MARCH 2025*

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	22		79,242		37,466
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,600)		(2,216)	
Investment income received		4,790		3,565	
<b>Net cash generated from investing activities</b>			3,190		1,349
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			82,432		38,815
Cash and cash equivalents at beginning of year			487,317		448,502
<b>Cash and cash equivalents at end of year</b>			569,749		487,317

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# IRISH IN BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Irish in Britain is a charitable company limited by guarantee incorporated in England and Wales, governed under its memorandum and articles of association. The registered office is Haringey Community Centre, 3rd Floor Pretoria Road, London N17 8DX.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the 's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charitable companies preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention.

##### 1.2 Going concern

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

##### 1.3 Charitable funds

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

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

##### 1.4 Income

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

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

Income from grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably. Grants of the general nature that are not conditional on delivering certain levels of service are included in donations and legacies.

Membership income is recognised in accordance with the principles of FRS 102 and the Charities SORP. Income from membership subscriptions is recognised when the charity is entitled to the income, receipt is probable, and the amount can be measured reliably.



# IRISH IN BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

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

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

##### 1.6 Tangible fixed assets

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 fittings	33%
Website development	20%

##### 1.7 Impairment of fixed assets

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

##### 1.8 Cash and cash equivalents

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

##### 1.9 Financial instruments

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

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

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

##### *Basic financial assets*

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

# IRISH IN BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

##### *Basic financial liabilities*

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

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

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

##### *Derecognition of financial liabilities*

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

#### 1.10 Taxation

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

#### 1.11 Employee benefits

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

The cost of short-term employee benefits are recognised as a liability and an expense.

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

#### 1.12 Retirement benefits

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

#### 1.13 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

#### 2 Critical accounting estimates and judgements

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

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

# IRISH IN BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

### 3 Income from donations

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Memberships	5,290	5,968
Donations	669	(123)
	<u>5,959</u>	<u>5,845</u>

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Charitable activities</b>						
Department of Foreign Affairs and Trade; Emigrant Support Programme	440,555	-	440,555	400,000	-	400,000
Healthy Ageing Project	-	101,957	101,957	-	-	-
Heritage Lottery Fund	-	-	-	-	270,636	270,636
	<u>440,555</u>	<u>101,957</u>	<u>542,512</u>	<u>400,000</u>	<u>270,636</u>	<u>670,636</u>

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>4,790</u>	<u>3,565</u>

# IRISH IN BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	382,581	421,592
Depreciation and impairment	1,511	1,181
Project costs	33,190	161,530
Management and administration	16,708	13,119
Other staff costs including recruitment and training	15,392	10,557
Event/meeting costs	353	169
Travel/accomodation	8,939	17,151
General running costs	33,016	19,507
I.T. costs	18,140	14,108
Contractors	8,865	11,105
Communicating and membership	22,842	49,433
Other	-	777
	<u>541,537</u>	<u>720,229</u>
<b>Share of support and governance costs (see note 7)</b>		
Governance	<u>13,061</u>	<u>8,689</u>
	<u>554,598</u>	<u>728,918</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	453,701	422,583
Restricted funds	<u>100,897</u>	<u>306,335</u>
	<u>554,598</u>	<u>728,918</u>

### 7 Support costs allocated to activities

	Charitable activities 2025 £	Total 2024 £
Governance	<u>13,061</u>	<u>8,689</u>

# IRISH IN BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 7 Support costs allocated to activities

(Continued)

	2025	2024
	£	£
<b>Governance costs comprise:</b>		
Audit fees	11,100	7,063
Trustee costs	1,927	1,626
Other	34	-
	<u>13,061</u>	<u>8,689</u>

### 8 Net movement in funds

2025  
£

2024  
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	11,100	7,063
Depreciation of owned tangible fixed assets	1,511	1,181
	<u>12,611</u>	<u>8,244</u>

### 9 Trustee

None of the trustee (or any persons connected with them) received any remuneration during the year.

Trustees were reimbursed for travel expenses incurred on behalf of the charity. These amounted to £1,927 during the year (2024: £1,626) in respect of 6 trustees (2024: 2 trustees).

### 10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>11</u>	<u>9</u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	330,187	364,566
Social security costs	28,674	31,506
Other pension costs	23,720	25,520
	<u>382,581</u>	<u>421,592</u>

# IRISH IN BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 10 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,000 to £70,000	1	1

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	131,382	115,656

The key management personnel included the Chief Executive and the Operations Manager.

### 11 Taxation

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

### 12 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 April 2024	31,368
Additions	1,600
Disposals	(16,890)
At 31 March 2025	16,078
<b>Depreciation and impairment</b>	
At 1 April 2024	29,188
Depreciation charged in the year	1,511
Eliminated in respect of disposals	(16,890)
At 31 March 2025	13,809
<b>Carrying amount</b>	
At 31 March 2025	2,269
At 31 March 2024	2,180

# IRISH IN BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 13 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	1	10,833
Other debtors	3,772	2,017
Prepayments and accrued income	4,950	30,877
	<u>8,723</u>	<u>43,727</u>

### 14 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Other taxation and social security		6,852	6,708
Deferred income	15	123,197	100,003
Trade creditors		13,685	3,524
Other creditors		1,869	6,614
Accruals		35,700	15,600
		<u>181,303</u>	<u>132,449</u>

### 15 Deferred income

	2025	2024
	£	£
Other deferred income	<u>123,197</u>	<u>100,003</u>

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	<u>123,197</u>	<u>100,003</u>
Movements in the year:		
Deferred income at 1 April 2024	100,003	100,003
Released from previous periods	(100,003)	400,000
Resources deferred in the year	<u>123,197</u>	<u>(400,000)</u>
Deferred income at 31 March 2025	<u>123,197</u>	<u>100,003</u>

# IRISH IN BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 16 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	23,720	25,520

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. Pensions were funded from additional unrestricted income generated.

#### 17 Restricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Macmillan	2,115	-	-	-	2,115
Heritage Lottery	720	-	(270)	-	450
Awards for All	2,114	-	-	-	2,114
Race Equality Foundation	865	-	-	-	865
Healthy Ageing Project	(856)	101,957	(100,627)	-	474
Community Fund	992	-	-	-	992
	<u>5,950</u>	<u>101,957</u>	<u>(100,897)</u>	<u>-</u>	<u>7,010</u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Heritage Lottery 50th	(5,967)	270,636	(299,569)	34,900	-
Macmillan	7,566	-	(5,451)	-	2,115
Heritage Lottery	990	-	(270)	-	720
Awards for All	2,303	-	(189)	-	2,114
Race Equality Foundation	865	-	-	-	865
Healthy Ageing Project	-	-	(856)	-	(856)
Community Fund	992	-	-	-	992
	<u>6,749</u>	<u>270,636</u>	<u>(306,335)</u>	<u>34,900</u>	<u>5,950</u>



# IRISH IN BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 17 Restricted funds

(Continued)

Heritage Lottery 50th anniversary project is a project whereby Irish in Britain trained volunteers from the Irish community in heritage skills so that the community itself can record its own history. The oral history interviews featured at a travelling roadshow exhibition in late 2023, and as an online interactive exhibition. Trustees utilised the designated fund of £40,000 of general funds to fund our 50th Anniversary Project.

Macmillan have funded a cancer awareness campaign, Cancer Comhrá (Conversations), It is to ensure that the Irish community in Britain are well informed about cancer, motivated to take preventive action and have access to high quality information and support. Work consists of in-person and online educational workshops, cancer awareness information and cancer specific services and support for the Irish community in Britain through collaboration with our London-based member groups.

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.

Healthy Aging project is a new project funded by the National Lottery Reaching Communities Fund. The primary goal of this strategic health project is to enhance the overall health and wellbeing of Irish individuals in Britain aged 50 and above, while also informing a longer-term Healthy Ageing Strategy. Over the next three years, we'll collaborate with member organisations to boost health and wellbeing. Key focuses include building community alliances, strengthening support networks, providing training, and raising awareness.

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.

#### 18 Unrestricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	394,825	451,304	(453,701)	-	392,428
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
General funds	402,898	409,410	(422,583)	5,100	394,825
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# IRISH IN BRITAIN

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	2,269	-	2,269
Current assets/(liabilities)	390,159	7,010	397,169
	<u>392,428</u>	<u>7,010</u>	<u>399,438</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	2,180	-	2,180
Current assets/(liabilities)	392,645	5,950	398,595
	<u>394,825</u>	<u>5,950</u>	<u>400,775</u>

### 20 Operating lease commitments

#### Lessee

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	12,089	-
Between two and five years	21,939	-
	<u>34,028</u>	<u>-</u>

### 21 Related party transactions

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

## IRISH IN BRITAIN

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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<b>22</b>	<b>Cash generated from operations</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Deficit for the year	(1,337)	(48,872)
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	(4,790)	(3,565)
	Depreciation and impairment of tangible fixed assets	1,511	1,181
	<b>Movements in working capital:</b>		
	Decrease/(increase) in debtors	35,004	(43,727)
	Increase in creditors	25,660	32,446
	Increase in deferred income	23,194	100,003
		<hr/>	<hr/>
	<b>Cash generated from operations</b>	<b>79,242</b>	<b>37,466</b>
		<hr/>	<hr/>
<b>23</b>	<b>Analysis of changes in net funds</b>		
	The charitable company had no material debt during the year.		

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