

REGISTERED COMPANY NUMBER: 05651900 (England and Wales)
REGISTERED CHARITY NUMBER: 1113069

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021
FOR
LUTON IRISH FORUM**

Wags LLP t/a Wagstaffs
Chartered Accountants and Statutory Auditors
Richmond House
Walkern Road
Stevenage
Hertfordshire
SG1 3QP

LUTON IRISH FORUM

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 9
Statement of Trustees' Responsibilities	10
Report of the Independent Auditors	11 to 14
Statement of Financial Activities	15
Statement of Financial Position	16 to 17
Notes to the Financial Statements	18 to 28

LUTON IRISH FORUM

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31ST MARCH 2021

TRUSTEES

T C Scanlon - Chair
M Winter - Vice Chair
M Curtis - Secretary
L Kitching - Treasurer
P Sylvester - Assistant Treasurer
M F Horan (resigned 20/7/20)
M J Maguire
G S Grant
N C Kellett
D Drennan
D Sadleir
S Rooney (resigned 22/8/20)
E Rushby (appointed 28/8/20)

REGISTERED OFFICE

Kathleen Connolly House
102 Hitchin Road
Luton
Bedfordshire
LU2 0ES

REGISTERED COMPANY NUMBER 05651900 (England and Wales)

REGISTERED CHARITY NUMBER 1113069

AUDITORS

Wags LLP t/a Wagstaffs
Chartered Accountants and Statutory Auditors
Richmond House
Walkern Road
Stevenage
Hertfordshire
SG1 3QP

LUTON IRISH FORUM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Principal objectives

The objects of the Charity, as stated in its memorandum of association, are to:-

- To relieve persons in need, poverty or distress, particularly, but not exclusively of Irish descent, through the provision of advice and information concerning health and benefits as well as other support;
- To advance the education of the public, particularly in Irish music, drama, arts, the Irish language and through the holding of an annual St Patrick's Day Festival;
- Other charitable purposes, particularly the provision of facilities for the benefit of the public, particularly but not exclusively for persons of Irish descent in the interests of social welfare with the object of improving the conditions of life for those persons in need of such facilities.

Strategies / Activities to further objects

Luton Irish Forum (LIF) has supported the Luton community by providing welfare, social, cultural, employment skills and volunteering opportunities for 24 years. Our welfare services provide information, advice and advocacy involving benefits, housing and health. We are a key agency in the local advice-giving sector and the only culturally specific organisation in the local area working to AQS (Advice Quality Standard). We offer assistance including witnessing with Irish Passport applications.

Our social activities attract people of all ages and backgrounds to a wide range of groups, classes and events. We also run a befriending service for people who are not able to get out and about to socialise.

Our cultural activities appeal to people with Irish and other heritages alike. Including the town's ever popular St Patrick's Festival and St Brigid's Day celebrations, they promote and preserve Irish music, dancing and traditions as well as providing educational opportunities around Irish culture for all. In addition, we provide information for anyone thinking about returning to Ireland and for people looking to move to or having just arrived in Luton. We also offer an online archive showcasing the stories of Irish community members and Irish specific events.

Most recently, we are offering IT skills and help with finding employment through the Luton Digital Skills Project.

LUTON IRISH FORUM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

OBJECTIVES AND ACTIVITIES

Aims

From this, it is understood that the prime aims of the organisation are to improve welfare and promote culture of the Irish community in Luton, mainly but not specifically. Charitable activities include in particular the advancement of education, the furtherance of health, the promotion of social inclusion and the relief of poverty, distress and sickness. Kathleen Connolly House is the home of LIF, where all activities are co-ordinated, and many take place.

Objectives and key activities 2019 - 2022

1. Improve welfare/quality of life for local vulnerable people

- LIF will demonstrate the positive impact on the people accessing our welfare service.
- LIF will demonstrate the positive impact on the people accessing our cultural/social activities.
- Increase the capacity of the welfare service.

2. Promote and retain Irish culture

- Develop St Patrick's Festival
- Develop partnerships with Irish and other business and organisations to engage/engaging with 2nd and 3rd generation
- Engage with young 2nd and 3rd generation Irish

3. Organisational Sustainability

- Close the income gap
- Increase LIF profile as a major local charity
- Develop a highly engaged staff and volunteer community
- Enhance the quality of LIF services
- Seek out efficiency and effectiveness in all areas
- Introduce enhanced governance
- Develop broader volunteer capacity and capability
- Increase the leadership capacity of the trustee group and SMT

Public benefit

The Trustees confirm that they have had due regard for the Charity Commission guidance on public benefit. The trustees believe that LIF's activities provide a public benefit as the charity promotes health and wellbeing, improves quality of life and increases social inclusion. Although originally set up to safeguard the needs of the Irish residents in Luton, LIF is now a truly representative community organisation whose services, activities and events are available to all.

LIF has made the following improvements in peoples' lives across its projects.

The charity trustees have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission. In making decisions on behalf of the charity, the trustees have considered the Charity Commission's guidance on public benefit, in particular those relevant to their principal objectives and activities. These have been set out in the above report.

LUTON IRISH FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

OBJECTIVES AND ACTIVITIES

Public benefit

Welfare Service

- Secure, safe and sustainable accommodation
- Reduced/managed personal debt
- Income maximisation
- Ability to meet basic needs
- Increased access to knowledge of rights
- Increased knowledge of rights/ self-efficacy
- Confirmed legal status
- Reduced dependency on GP and other support services
- Increased access to employment/ employment support
- Increased access to community care/social services.

St Patrick's Festival

- Celebrating, maintaining and strengthening the links between Ireland and the Global Irish
- Fostering a more vibrant sense of community and of Irish identity
- Improving awareness and understanding of the emigrant and diaspora experience and by supporting the development of new ways to communicate and connect with the increasingly diverse global Irish, including non-traditional diasporas

Social Activities

- Attendees and volunteers report increased physical and mental wellbeing
- Attendees and volunteers form friendships
- Volunteers learn new skills
- Volunteers increase in confidence.
- Befriended and befrienders report that they feel less isolated and enjoy increased physical and mental wellbeing.

Intergenerational Activities and Events

- Preserved connectivity and sense of community in the adverse times of the pandemic.
- Preserved connections with Irishness and Ireland in the adverse times of the pandemic.
- Early intervention to address the potential loss of culture for younger generations due to Covid restrictions.
- Promoted essential good health and wellbeing through online participation and engagement.

Other

- Representing the needs of the Irish community in Luton, identify and action policy gap locally and nationally, learning from and sharing best practice.
- Increasing awareness of organisations services, activities and events.
- Increased access to member discounts from local businesses.

LUTON IRISH FORUM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

OBJECTIVES AND ACTIVITIES

Contribution of Volunteers

Our 43 volunteers support LIF weekly in all our key operations such as reception, administration, finance, event management, gardening and caretaking. They enable us to offer social and cultural activities, enabling hundreds of people every week to interact with others in a safe and welcoming environment, thereby avoiding social isolation and offering an opportunity to gain information on further services to maintain or improve their health and wellbeing. They are essential in planning, promoting and running the annual Luton St Patrick's Festival. They also promote Irish culture to second and third generation Irish people, helping young people gain a sense of identity and worth.

Luton Irish Forum's volunteers' group was awarded the Queen's Award for Voluntary Service in 2020.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main achievements for the year:

- 10,579 contacts were made including 4,807 calls and 500 visits at our reception
- 7,182 people follow us across our social media platforms
- 3,315.5 of volunteering hours were contributed at a total value of £39,561
- 2,107 befriending/wellbeing calls were made to more than 100 different people
- 1,015 attendances to our social groups in person plus 1,770 attendances via Zoom were recorded by 164 different people
- 1,000 positive welfare outcomes were recorded, including £975k in financial gains and £2,326 distributed from the surviving winter fund
- 889 individuals benefitted directly from our services
- 441 individuals seeking welfare advice were worked with on 595 cases
- 375 people have subscribed to LIF membership
- 302 shopping trips were made to 25 different people
- 284 people accessed our young people and intergenerational events and activities
- 100 people were helped to secure their Irish passport
- 41 clients were represented in challenging decision at Mandatory Reconsideration
- 18 candidates enrolled in the Luton Digital Skills Project
- 16 clients were supported to participate in tribunals

LUTON IRISH FORUM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

LIF has identified an ambitious business strategy and growth plan with the aim of increasing income to £417k by 2022 and maintaining its staff structure of 9 staff, and 1 self-employed staff over this period.

To support this growth LIF will establish a Friends Group to oversee the fundraising activities including other members as needed, for example, to access the networks and contacts of Board members and promote LIF and its work to potential individual and corporate donors.

To further the mission of the charity LIF has established a set of fundraising goals:

- To establish a culture of fundraising that involves board, staff, and volunteers;
- To increase annual fundraising revenue to £417,000 by 2022;
- To diversify the donor base, to find larger donors and obtain multi-year grants resulting in £400,000 in revenue;
- Engage with corporate donors to raise an additional £10,000 per annum post Covid;
- Retain all current funders.

The fundraising strategy is set out in the business plan.

FINANCIAL REVIEW

Financial position

The financial position of LIF is shown throughout the financial statements and information within Objectives and Activities (above) detail the making of such financial position.

Changes in fixed assets during the year are set out in the notes to the financial statements.

Reserves policy

It is the policy of LIF to maintain unrestricted funds, which are the free reserves of the organisation, at a level to cover management, administration and support costs and to respond to emergency applications for grants which arise from time to time. The Trustees have transferred to a designated fund reserves to cover approximately six months expenditure together with other provisions for contingencies (see note 1). The Trustees will meet to review this provision on a monthly basis.

Fixed assets

Changes in fixed assets during the year are set out in the notes to the financial statements.

FUTURE DEVELOPMENTS

LIF's plan is to grow and expand in relation to the new opportunities and changes that are taking place socially, economically and politically which LIF is facing.

LIF faces major challenges in its project financing, and is developing a range of projects and income sources to:

- a) spread the sources of income and increase the income levels, and through this minimises any risk to LIF;
- b) utilise market opportunities, and build on strengths to develop projects which will generate income;
- c) meet the aims and objectives of LIF.

LUTON IRISH FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Luton Irish Forum (LIF) is a registered charity and company limited by guarantee, which is governed by a memorandum and articles of association.

Responsibilities of the trustees

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the charity for that year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the Charities SORP, and that applicable accounting standards have been followed, subject to any material departures, disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

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

Recruitment and appointment of new trustees

Suitable nominees, according to the regulations covered by the memorandum and articles, are introduced to the work of the organisation. S/he meets with a staff member, and/or Board Member and Secretary prior to submission for consideration by the Board. The organisation aims, as far as possible, to include a wide range of skills and representation from the local community which it serves.

New Board Members are encouraged to take part in events and networking meetings in order to ensure an understanding of the issues relating to the organisations work. All receive Charity Commission guidelines on their legal role and copies of LIF's policies over time. A joint strategy day is held annually to which staff and trustees are invited. LIF allows the attendance of non-voting co-opted members and observers on the Board to relevant partner organisations.

Organisational structure

The Chief Officer of LIF reports to the board of trustees on a regular basis. This role is supported by various staff members and a large team of volunteers.

A detailed organisational map is available, on request, from the registered office address as detailed in the reference and administrative details on page 1.

Decision making

The trustees of the company who served during the year are listed with the legal and administrative details. Policy and Strategy are decided by the Board following consultation with staff, volunteers, student placements, users and members. Decisions regarding daily delivery of services in line with Board decisions are delegated to the Chief Officer and senior staff. Trustees expect staff to keep them informed of potential opportunities and challenges which may lead to new developments.

LUTON IRISH FORUM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wider relations

Partnerships:

Our welfare service is one of the key agencies in the local advice sector. We have a partnership called Luton Access through which we work alongside Citizens Advice Luton, Luton Law Centre and Luton Rights with Luton Borough Council to ensure the continued development of the local advice-giving sector. We are the only culturally specific agency in the local area working to the Advice Quality Standard quality mark and one of only two Irish organisations to hold the quality mark outside of London.

We are a founder member of Luton Community Forum which was established to increase connectivity over social and economic barriers, develop cross community friendships and trust, develop active resilient communities, identify gaps and to source resources, raise issues with local leaders and pilot a community mentoring initiative. It includes community groups including Luton Turkish Community Association, Shri Guru Ravidass Sangat, Ramda (Refugee & Migrant Development Association) and Roma Trust Luton.

We are a member of :

- Community and Faith Leaders Group
- Luton Strategic Events Forum
- Luton 2040 Poverty Focus Group
- Our Chief Officer is a Governor of Cardinal Newman secondary school serving almost 2,000 young people and leads on student and staff welfare.

During the period, we worked with the following local agencies:

- | | | |
|-------------------------------------|-----------------------------|-------------------------------|
| - Bedford HMPS | - Hospital Consultants | - Noah Enterprise |
| - Bedfordshire Police | - Housing Associations | - Penrose Trust |
| - BT Events | - Irish County Associations | - The Safer Luton Partnership |
| - Cambridge Community Services | | |
| NHS Trust | - Irish Dancing Schools | - TOKKO Youth Space |
| - Comhaltas | - Irish Network Stevenage | - Safe Home Ireland |
| - Crosscare | - Jack Berr Catering | - Shri Guru Ravidass Sangat |
| - East London Foundation Trust | - Job Centre Plus | - University of Hertfordshire |
| | - Luton Borough Council | |
| - Gaelic Athletic Association clubs | teams | - UK Centre for Carnival Arts |
| | - Luton Community Action | |
| - Gerry Taylor Butcher and Grocer | Group | - University of Bedfordshire |
| - GPs | - Luton Culture | |

Nationally, we work with Traveller Movement, Friend Families of Travellers and Irish in Britain and its affiliate organisations. Affiliates include the Irish Chaplaincy, Irish Counselling and Psychotherapy, Leeds Irish Health and Homes, Irish Community Care Merseyside, Irish Community Care Manchester, Irish Community Services, London, Irish in Birmingham and Irish Network Stevenage.

We are also affiliated to:

- National Council for Voluntary Organisations (Trusted Charity Mark)
- The Advice Services Alliance (Advice Quality Service)
- Advice UK

LUTON IRISH FORUM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

- Child Poverty Action Group

Risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems are in place to mitigate our exposure to the major risks. These procedures are periodically reviewed.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

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

Approved by order of the board of trustees on 3 July 2021 and signed on its behalf by:


.....
T C Scanlon - Trustee

LUTON IRISH FORUM

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31ST MARCH 2021

The trustees (who are also the directors of Luton Irish Forum for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LUTON IRISH FORUM

Opinion

We have audited the financial statements of Luton Irish Forum (the 'charitable company') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LUTON IRISH FORUM

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; 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 purposes 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LUTON IRISH FORUM

Our responsibilities for the audit of the financial statements

We have been appointed as auditors 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 a Report of the Independent Auditors 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- We have discussed with management specific laws and regulations that may apply to both the entity and group as a whole. In reviewing their significance we have considered the impact of non-compliance on the entity and adjusted our risk assessment accordingly.
- Consideration has been given to the staff allocated to the assignment to ensure that they are experienced enough to recognise a potential non-compliance with any laws and regulations.
- We have reviewed and documented the entity's control environment and used this as a basis for focusing our work on areas where the financial statements are at greatest risk of material misstatement, whether caused by fraud or error.
- Audit staff were briefed on the assessment of the susceptibility of the entity's financial statements to material misstatement, including how fraud risk might occur.
- We have identified the critical judgements made by management in preparing the financial statements, along with the key assumptions made when determining significant accounting estimates and considered whether they are reasonable or indicate the existence of management bias that could impact on the true and fair presentation of the financial statements.
- We have reviewed the financial statements and considered whether they are consistent with our understanding of the entity or indicate a previously unrecognised risk of material misstatement that could be due to fraud.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
LUTON IRISH FORUM**

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



for and on behalf of Wags LLP t/a Wagstaffs
Chartered Accountants and Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Richmond House
Walkern Road
Stevenage
Hertfordshire
SG1 3QP

Date: 7 July 2021

LUTON IRISH FORUM

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	5,636	-	5,636	3,479
Charitable activities	6				
Grants received		3,000	373,064	376,064	322,612
Other trading activities	4	7,610	-	7,610	64,192
Investment income	5	-	-	-	1,613
Other income	7	25,890	-	25,890	7,001
Total		42,136	373,064	415,200	398,897
EXPENDITURE ON					
Charitable activities	8				
Direct charitable expenditure		25,769	353,356	379,125	400,211
Other		3,000	-	3,000	7,745
Total		28,769	353,356	382,125	407,956
NET INCOME/(EXPENDITURE)		13,367	19,708	33,075	(9,059)
Transfers between funds	18	7,390	(7,390)	-	-
Net movement in funds		20,757	12,318	33,075	(9,059)
RECONCILIATION OF FUNDS					
Total funds brought forward		171,051	363,500	534,551	543,610
TOTAL FUNDS CARRIED FORWARD		191,808	375,818	567,626	534,551

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31ST MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	15	6,146	345,193	351,339	372,201
CURRENT ASSETS					
Debtors	16	11,595	-	11,595	13,530
Cash at bank and in hand		184,067	75,105	259,172	189,635
		195,662	75,105	270,767	203,165
CREDITORS					
Amounts falling due within one year	17	(10,000)	(44,480)	(54,480)	(40,815)
NET CURRENT ASSETS		185,662	30,625	216,287	162,350
TOTAL ASSETS LESS CURRENT LIABILITIES		191,808	375,818	567,626	534,551
NET ASSETS		191,808	375,818	567,626	534,551
FUNDS	18				
Unrestricted funds				191,808	171,051
Restricted funds				375,818	363,500
TOTAL FUNDS				567,626	534,551

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

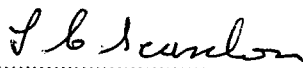
The notes form part of these financial statements


STATEMENT OF FINANCIAL POSITION - continued
31ST MARCH 2021

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 3 July 2021 and were signed on its behalf by:


.....
T C Scanlon - Trustee


.....
L Kitching - Trustee

The notes form part of these financial statements

LUTON IRISH FORUM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

1. STATUTORY INFORMATION

Luton Irish Forum is a private company limited by guarantee, registered in England and Wales, as well as being a registered charity within the same jurisdiction.. The charity's registrations number and registered office address can be found within the reference and administration details.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Revenue

Revenue is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Revenue from government and other grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Revenue received from charitable activities is recognised as of when earned.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 50 years straight line
Fixtures and fittings	- 33% on cost and 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

LUTON IRISH FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

2. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	<u>5,636</u>	<u>3,479</u>

4. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Sales of goods	2,013	9,185
Room hire	4,175	31,660
Festival income	220	7,315
Sundry receipts	697	9,102
Membership subscriptions	30	2,042
Raffle	475	4,888
	<u>7,610</u>	<u>64,192</u>

5. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest received	<u>-</u>	<u>1,613</u>

LUTON IRISH FORUM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

6. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	Grants received	Total activities
	£	£
Grants	376,064	322,612

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Department of Foreign Affairs and Trade; Emigrant Support Programme	157,203	118,669
Luton Borough Council	10,000	-
London Luton Airport	28,164	31,000
St Patrick's Festival	-	24,000
Bedford and Luton Community Foundation	12,726	-
Irish Youth Foundation	12,250	5,250
The Wixamtree Trust	-	10,000
Ireland Fund of Great Britain	3,000	5,000
Britain Stronger, Britain Together	-	37,500
Reaching Communities	105,902	74,733
Near Neighbours	4,500	4,460
The Bedfordshire Crime Commissioner	-	10,000
The Harpur Trust	-	2,000
JP McManus	3,000	-
Access to Justice Foundation	27,785	-
European Social Fund	11,534	-
	376,064	322,612

7. OTHER INCOME

	2021	2020
	£	£
Other income	25,890	7,001

LUTON IRISH FORUM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £
Direct charitable expenditure	<u>379,125</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	233,612	305,423
Office costs	48,155	30,446
Project costs	63,016	37,214
Transport costs	140	6,244
Premises costs	34,202	20,884
	<u>379,125</u>	<u>400,211</u>

10. SUPPORT COSTS

	Governance costs £
Other resources expended	<u>3,000</u>

Support costs, included in the above, are as follows:

	2021 Other resources expended £	2020 Total activities £
Auditors' remuneration	1,800	2,500
Accountancy and legal fees	1,200	5,245
	<u>3,000</u>	<u>7,745</u>

LUTON IRISH FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	1,800	2,500
Depreciation - owned assets	20,862	10,238
	<u>20,862</u>	<u>10,238</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 (2020: £119). Such expenditure was incurred in respect of support costs of the charity.

13. STAFF COSTS

Staff costs	2021	2020
	£	£
Wages and salaries	233,612	305,423
	<u>233,612</u>	<u>305,423</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Total employees	9	10
	<u>9</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

LUTON IRISH FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,479	-	3,479
Charitable activities			
Grants received	-	322,612	322,612
Other trading activities	64,192	-	64,192
Investment income	1,613	-	1,613
Other income	7,001	-	7,001
Total	76,285	322,612	398,897
EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	70,599	329,612	400,211
Other	7,745	-	7,745
Total	78,344	329,612	407,956
NET INCOME/(EXPENDITURE)	(2,059)	(7,000)	(9,059)
RECONCILIATION OF FUNDS			
Total funds brought forward	173,110	370,500	543,610
TOTAL FUNDS CARRIED FORWARD	171,051	363,500	534,551

LUTON IRISH FORUM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

15. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
Cost			
At 1st April 2020 and 31st March 2021	419,500	60,234	479,734
Depreciation			
At 1st April 2020	56,000	51,533	107,533
Charge for year	18,307	2,555	20,862
At 31st March 2021	74,307	54,088	128,395
Net book value			
At 31st March 2021	345,193	6,146	351,339
At 31st March 2020	363,500	8,701	372,201

Luton Irish Forum has a leasehold interest in the building. The Kathleen & Michael Connolly Foundation previously advanced £120,000 for the purpose of funding the development of the property as a forum. In the event that the building is not used for this purpose these monies are refundable.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	10,534	12,470
Other debtors	1,061	1,060
	11,595	13,530

LUTON IRISH FORUM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	5,271	2,924
Other creditors	3,052	916
Deferred income	42,807	33,625
Accrued expenses	3,350	3,350
	54,480	40,815

The deferred income liability has arisen in order to recognise grant income in the appropriate financial period.

18. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	66,126	13,367	42,315	121,808
Designated fund	104,925	-	(34,925)	70,000
	171,051	13,367	7,390	191,808
Restricted funds				
Building	363,500	(18,307)	-	345,193
Department of Foreign Affairs and Trade; Emigrant Support Programme	-	30,625	-	30,625
Reaching Communities	-	7,390	(7,390)	-
	363,500	19,708	(7,390)	375,818
TOTAL FUNDS	534,551	33,075	-	567,626

LUTON IRISH FORUM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,136	(28,769)	13,367
Restricted funds			
Building	-	(18,307)	(18,307)
Department of Foreign Affairs and Trade; Emigrant Support Programme	157,203	(126,578)	30,625
London Luton Airport	28,164	(28,164)	-
Luton Borough Council	10,000	(10,000)	-
Bedford and Luton Community Foundation	12,726	(12,726)	-
Irish Youth Foundation	12,250	(12,250)	-
Ireland Fund of Great Britain	3,000	(3,000)	-
Near Neighbours	4,500	(4,500)	-
Reaching Communities	105,902	(98,512)	7,390
Access to Justice Foundation	27,785	(27,785)	-
European Social Fund	11,534	(11,534)	-
	<u>373,064</u>	<u>(353,356)</u>	<u>19,708</u>
TOTAL FUNDS	<u>415,200</u>	<u>(382,125)</u>	<u>33,075</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	27,916	(2,059)	40,269	66,126
Designated fund	145,194	-	(40,269)	104,925
	<u>173,110</u>	<u>(2,059)</u>	<u>-</u>	<u>171,051</u>
Restricted funds				
Building	370,500	(7,000)	-	363,500
	<u>543,610</u>	<u>(9,059)</u>	<u>-</u>	<u>534,551</u>
TOTAL FUNDS	<u>543,610</u>	<u>(9,059)</u>	<u>-</u>	<u>534,551</u>

LUTON IRISH FORUM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,285	(78,344)	(2,059)
Restricted funds			
Building	-	(7,000)	(7,000)
Department of Foreign Affairs and Trade; Emigrant Support Programme	118,669	(118,669)	-
London Luton Airport	31,000	(31,000)	-
St Patrick's Festival	24,000	(24,000)	-
Irish Youth Foundation	5,250	(5,250)	-
The Wixamtree Trust	10,000	(10,000)	-
Ireland Fund of Great Britain	5,000	(5,000)	-
Near Neighbours	4,460	(4,460)	-
Reaching Communities	74,733	(74,733)	-
Britain Stronger, Britain Together	37,500	(37,500)	-
The Bedfordshire Crime Commissioner	10,000	(10,000)	-
The Harpur Trust	2,000	(2,000)	-
	<u>322,612</u>	<u>(329,612)</u>	<u>(7,000)</u>
TOTAL FUNDS	<u>398,897</u>	<u>(407,956)</u>	<u>(9,059)</u>

Unrestricted funds have previously been designated for the payment of the employment costs of the chief executive of the charity. This is released on an annual basis, by way of funds transfer, to cover the employment costs in that year of the chief executive.

Project / post	Funder	Cost centre
Chief Officer	Department of Foreign Affairs and Trade; Emigrant Support Programme	Salary, NIC and Project Costs
Welfare Service	Department of Foreign Affairs and Trade; Emigrant Support Programme	Salary, NIC and Project Costs
	London Luton Airport (Luton Borough Council - Service Level)	Salary, NIC and Project Costs
	The National Lottery Community Fund	Salary, NIC and Project Costs
	Ireland Fund Great Britain	Salary, NIC and Project Costs
	Irish Youth Foundation	Salary, NIC and Project Costs
	Bedford and Luton Community Foundation	Salary, NIC and Project Costs
	Wixamtree Trust	Salary, NIC and Project Costs

LUTON IRISH FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2021

18. MOVEMENT IN FUNDS - continued

Social Clubs	The National Lottery Community	Salary, NIC and Project Costs
Befriending	Fund	
Elders Project	Department of Foreign Affairs and Trade; Emigrant Support Programme	Project Costs
Festival	Department of Foreign Affairs and Trade; Emigrant Support Programme	Project Costs
	Luton Airport Limited (Luton Borough Council - Service Level)	Project Costs
Intergenerational	Department of Foreign Affairs and Trade; Emigrant Support Programme	Salary, NIC and Project Costs
Young People	Britain Stronger, Britain Together	Salary, NIC and Project Costs
	The Bedfordshire Crime Commissioner	Salary, NIC and Project Costs
	Your Say, Your Way Participation Budget	Salary, NIC and Project Costs
	National Lottery Awards for All	Project Costs
Luton Community Forum	Near Neighbours	Project Costs
HMP Bedford	The Harpur Trust	Project Costs
Traveller Forum		
Rebranding	Britain Stronger, Britain Together	In kind support

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021 (2020: None).