

CHARITY REGISTRATION NUMBER:1122387

COMPANY REGISTRATION NUMBER:06100801

IRISH CULTURAL CENTRE, HAMMERSMITH LTD

(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

IRISH CULTURAL CENTRE, HAMMERSMITH LTD

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IRISH CULTURAL CENTRE, HAMMERSMITH LTD
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023

Trustees:	Dr Ivan Anthony Gibbons	<i>(Resigned 09 November 2022)</i>
	Seamus McGarry	<i>(Resigned 09 November 2022)</i>
	Jim O'Hara	<i>(Resigned 09 November 2022)</i>
	Michael Timothy Kingston	<i>(Resigned 01 March 2023)</i>
	Rosalind Scanlon	
	Peter Joseph Power-Hynes	
	Dr Anne Goudsmit	<i>(Resigned 23 December 2022)</i>
	Claire Marie Tighe	<i>(Resigned 23 December 2022)</i>
	Anthony Harte	
	David Boyd	
	Anne Flaherty	<i>(Appointed 06 October 2023)</i>
	Troy Martin Gallagher	<i>(Appointed 06 October 2023)</i>
	Rory Mullarkey	<i>(Appointed 06 October 2023)</i>
	Lucy Briggs	<i>(Appointed 06 October 2023)</i>
Company Secretary:	Seamus McGarry	<i>(Resigned 09 November 2022)</i>
Registered Office:	Irish Cultural Centre 5 Black's Road London W6 9DT	
Registered Company Number:	06100801 (England and Wales)	
Registered Charity Number:	1122387	
Auditors:	Mercer & Hole LLP Trinity Court Church Street Rickmansworth Hertfordshire WD3 1RT	
Principal Office:	Irish Cultural Centre 5 Black's Road London W6 9DT	
Bankers:	Lloyds Bank 21-25 King Street Hammersmith London W6 9HW	

IRISH CULTURAL CENTRE, HAMMERSMITH LTD

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the draft audited financial statements for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP 2019) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

About us and our plans for the future

Since its official opening in 1995, the Irish Cultural Centre in Hammersmith has been a key destination for people of all cultures and generations to enjoy the best of Ireland's precious arts and culture in London.

The Centre delivers an ever-expanding range of education classes, lectures, conferences, exhibitions, Irish cultural events, live concerts, theatre shows, literature events, film screenings and community activities. It also provides a rich programme of Irish culture on our on-line platform ICC Digital. The ICC maintains a rolling programme of contemporary Irish art exhibitions and we work closely with Barbara Stanley, the renowned Irish art consultant. In partnership with Portobello Radio, the ICC produces a two-hour monthly Irish arts radio show, which reaches a global audience. The ICC has also developed a partnership with Liverpool University to provide Irish language classes funded by the Irish Government. From September 2022, all students enrol with Liverpool University, they receive a student card, an email address and they have access to all of the University's online resources. Our Irish language tutors are employed by the University of Liverpool.

During the financial year April 2022 to March 2023, thanks to the generosity of the Arts Council England ("ACE") and Heritage Lottery, we were able to develop the ICC's in-house library into a major Irish academic and research library and an excellent resource for London and the UK. Also, thanks to ACE, we were able to initiate a new monthly event for young and emerging artists – 'Glor Nua', (new voices, new songs, new generation) which has been attracting large audiences of younger people into the ICC, many of whom are mixed race-Irish.

Cultural Highlights

From April 2022 to March 2023 the ICC has continually presented a rich programme of live Irish arts and culture; The ICC's Irish Music and Concerts programme has included some of the very best traditional and contemporary Irish musicians and bands; the highlights of the music programme have been three sell-out concerts by the renowned 'Sharon Shannon Band'; concerts by Irish supergroup 'Four Men and A Dog'; a special tribute concert, paying homage to the late country star John Prine; two sell-out concerts by 'The Mary Coughlan Band'; two sell-out concerts by 'The Phelim Drew Band', (Remembering Ronnie Drew from The Dubliners); a classical concert by the great Irish contemporary composer, Benjamin Dwyer and his Ensemble; the young Irish boy band 'Ceol'; the Celtic trad trio Michael McGoldrick, John McCusker and John Doyle; trad duo fiddler Kevin Burke with guitarist Seamie O'Dowd. There were also concerts by the bands 'Special Consensus', 'The Whileaways', 'The Devines', 'The Henry Girls', Eleanor McEvoy, supergroup 'The Legend of Luke Kelly', the 'Pauline Scanlon Band', Heidi Talbot, and Sean O'Graham. We also held the annual 'Fiddler of London Competition' and a special one-off concert by Ireland's major rock star, MUNDY.

Glor Nua, (new songs new voices, new generation), established in 2022, is the ICC's monthly night for young and emerging musical artists. Throughout the year it featured some fast-emerging stars and brought in a whole new audience into the ICC. Hosted by singer songwriter and vocal artist Ruby K; some of the artists who performed in 'Glor Nua' in 22/23 included the neo-soul singer Tomike, the Irish singer and guitarist Siomha (pronounced Shevah), Retropxssy and JoeJas, and Irish female rapper, Calaviedmai.

Throughout 2022-23, the ICC's theatre programme continued to flourish; the highlights of this programme included the musical theatre show 'Brendan Behan The Musical', a play about Ireland's Antarctic Explorer Tom Crean, two plays by Ireland's great actor-storyteller Seamus O'Rourke ('Indigestion' and 'The Handyman'); the sell-out show 'The Murder Of Michael Collins', The Edinburgh Fringe award-winning hit show 'Two Fingers Up'; a play about the men who built Britain, 'The Return'; a play about Brendan Behan, 'The Laughing Boy'; two nights of comedic theatre by Owen O'Neill, and to celebrate 'Bloomsday', (James Joyce's day), we presented 'The He & The She Of It', by the great Joycean actor, Frank Grimes.

The ICC's Film programme 2022/23 was also rich and extensive; it included an Irish Language Film Festival with Directors Q&A's; the UK Premiere screening of the documentary film, 'Violet Gibson'; an Anniversary Screening of the classic award-winning documentary 'Alive Alive O – A Requiem for Dublin', followed by Q&A with Director Sé Merry Doyle. We welcomed the renowned film director Ken Loach to the ICC, who spoke following the special screening of his film 'The Wind That Shakes the Barley'; we presented a special season of films, paying tribute to Ireland's great Director Thaddeus O'Sullivan and we continued our annual partnership with Irish Film London.

The ICC's Irish Literature Programme 2022/23 presented top names in Irish literature, among them the writers John Banville, Fintan O'Toole, Carlo Gebler, Jan Carson, Lucy Caldwell, and Monica Williams. Professor Frank Shovlin from Liverpool University gave a lecture on his book 'The Letters of John McGahern'. In 2022/23, the ICC also established its new monthly Open Mic Poetry Night, and in October we held a special tribute night and book launch in memory of the ICC's late Poet-in-Residence, Niall McDevitt (who died in September 2022). A new addition to the ICC's Literature Programme was a live podcast for children 'Great Little Stories'. The ICC's Creative Writing courses continued and the students presented PAGE TO STAGE, a night of new writing. Also, for the fourth year running, the ICC presented its annual series of Irish History Lectures which attracts a huge following every year.

IRISH CULTURAL CENTRE, HAMMERSMITH LTD

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

Cultural Highlights (continued)

A highlight of the Visual Art Exhibitions at the ICC in 2022/23 included the magnificent exhibition by Ireland's master painter Aidan Hickey, 'Painting Ulysses' (depicting all 18 chapters of Joyce's iconic book). We also held a major photographic exhibition 'Padriac Fiacc - Poet of The Troubles', by Ireland's leading photographer John Minihan; and in March 2023 we presented the photographic exhibition "IAMIRISH" featuring photos of people who are mixed race Irish, celebrating diversity.

Throughout the year we continued our partnership with Portobello Radio (London's most exciting independent radio station), to produce our two-hour monthly Irish arts radio show 'Bright Side of The Road'; now into its third season, the show is currently number 9 in the Global Radio Charts and number 1 in the Global Radio Literature Charts. Listenership to the show is steadily increasing all of the time with people tuning in all over Europe, the USA, and as far afield as Brazil and Mexico.

As for free events to the community, we continued to organize our free weekly traditional Irish music session which is live-streamed and recorded; We also provided low-cost 'Family Irish Arts Days' which included children's storytelling, crafts, play and music and low-cost Irish Family Ceili nights.

On ICC Digital 2022/ 2023

Throughout the year we continued to provide a rich and varied Free programme of Irish Arts and Culture on our on-line platform ICC Digital; In our 'Artist's Corner' we presented numerous digital art exhibitions, including a collection of illustrations by artist Kate Kavanagh, a photographic exhibition by Dublin photographer Barry Delaney; a photography exhibition by Archivist Eugene Finn; 'Portraits of Irish Musicians and Rock Stars' by Hilary Kavanagh, and paintings by the Master Painter Tom Byrne. Our ICC Digital concerts programme included concerts by Michael McGoldrick, Chris Kavanagh (The Legend of Luke Kelly), Four Men and a Dog, and Andy Martyn. We also featured a digital concert of songs, words and poetry celebrating International Women's Day, and an online literature programme which featured top names in Irish literature and Culture, including 'Musical Voices and Stories' a mini-series featuring renowned Irish fiddler Martin Hayes discussing his memoir 'Shared Notes', musician Declan O'Rourke on his first novel ('The Pawnbroker's Reward') and author Richard Balls about his biography of (the late) Shane McGowan.

Aims and Objectives

Purposes and aims

Our charity's purposes as set out in the objects contained in the company's Articles and Memorandum of Association are to:

Advance the public's education in the history and culture of Ireland by maintaining an Irish Cultural Centre which provides an open access programme of Irish arts and music and community activities of the highest quality and attracts people of all ages, different interests and diverse heritages.

The focus of our work

As noted in our Articles and Memorandum of Association, in order to further our objects, we aim to:

- Provide an events programme which celebrates Irish culture and balances traditional and contemporary art forms
- Advance the education of the public in the subject of Irish culture and keep it alive for future generations.
- Encourage other communities to celebrate their cultures and provide discounted facilities and services for the third sector; and to
- Generate income from the Centre's activities through a balance of free, low cost and full price services in order to extend the programme and make Irish culture truly accessible.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. We look at the outcomes of our work and what was achieved in the previous 12 months and assess the success of each of our main activities and the benefits they have brought to those we aim to serve.

The trustees also consider how planned activities will contribute to our stated aims before they are approved in order to ensure that we remain focused on our stated purposes. In addition, there is external scrutiny by our major grant-giver, the Department of Foreign Affairs & Trade (DFA&T) of the Irish Government, who provide a restricted grant through their Emigrant Support Programme (ESP). They receive quarterly and annual performance reports and carry out full audits of the programme spend and procedures on a cyclical basis. We are very grateful for this generous and ongoing support from the Irish Government and the support we received from Hammersmith and Fulham Council in assisting us with our fit-out.

IRISH CULTURAL CENTRE, HAMMERSMITH LTD

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

How our activities deliver public benefit

All our charitable activities are designed to promote Irish culture through a programme of arts, music and community activities and are undertaken to further our charitable purposes for the public's benefit. We aim to deliver a programme of Irish arts and culture which is open, welcoming and available to all. In order to make our services truly accessible as well as full priced events we ensure a balance of low-cost and free events. In addition, there are opportunities to volunteer on all of our programmes, so that people can contribute to the centre, while simultaneously benefiting from our cultural programme.

Our elders' programme consists of mainly Irish-born pensioners who come to enjoy our Tea Dance and our special elders' activities. Our Adult Education programme attracts many second and third generation Irish people who are keen to explore and develop their knowledge of Ireland's culture. Our classes attract a significant number of students from many other cultures, who come to enjoy and explore Irish culture for the first time. Children and young people make up a large proportion of our music students, often starting at a very young age. A large proportion of these stay with us until they are accomplished performers and either join our most advanced adult classes and/or return year after year to perform at the Centre and at other venues. Our performance programme attracts a varied audience from all over London and much further afield who are from a wide range of different backgrounds, cultures and generations. The Centre holds an open-door policy through which it welcomes everyone of all backgrounds to come and enjoy, explore and to participate in Irish arts.

The Centre plays an active role within the wider community. We support and participate annually in the Mayor for London's sponsored St Patrick's Day Celebrations; we offer outreach arts services to local schools and community groups, and we develop partnerships with other multicultural groups and organisations. Each year we partner with the local H&F Arts Festival (Hammersmith & Fulham) and also with H&F's Black History Month. We partner with Irish Heritage UK and with The Irish Literary Society UK and we also take part in a local Business Forum's Annual Arts Festival, 'Hammersmith Bid Fest', and we present events to mark 'International Women's Day', 'National Poetry Day' and 'London Pride'.

We hire out rooms and offer accommodation and discounts to other voluntary sector groups and public services in the Borough as well as to other charities. We continue to maintain and build new relationships with local public and voluntary organisations through our collaborative and outreach initiatives.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding which activities the charity should undertake.

Our cultural programme

Our cultural programme has three main strands: education, performance, and community.

Education: While the ICC is acknowledged throughout the UK for presenting the very best of Irish culture, central to our work is our commitment to education. In 2022/23 our classes included Irish music and singing, complemented by visiting master musician tuition and regular sessions for students and tutors alike; Irish language for beginners and improvers; poetry and literature classes on prose and creative writing; a History of Irish Art course and a Literary Lecture series. Our history lectures, which are presented by prominent Irish commentators, continue to be highly successful and sought after. With the generous support of the Irish Youth Foundation, we offer an annual youth scholarship programme that provides instruments and free tuition for selected children and young people who could not otherwise access our services. Due to the pandemic, our education programme during this period was delivered partially online but still attracted many students who wished to engage with Irish culture. Our much-loved Irish Library is in the process of being re-developed and we have ambitious plans to establish it as a major Irish academic and research library.

Performance: Over the years we have established a strong performance programme with the aim of promoting a range of expressions of Irish culture, including traditional and contemporary music, dance, film, drama, visual art and literature. Besides offering regular opportunities for our students of all ages and stages to perform, we provide a crucial channel for Irish performers and artists to reach London audiences and engage in cross-cultural events. This helps to maintain a strong awareness of Irish heritage and identity within London's culturally diverse population. A good example of this is our annual participation in Hammersmith & Fulham's Arts Festival; over many years our joint projects with H&F Arts Fest have enabled us to develop very strong links with so many rich and diverse local multicultural groups and communities. We are committed to providing a welcoming space for all people, of all ages and from all cultural backgrounds.

Community: Our elders' classes in poetry, reading, singing and reminiscence are well attended and continue to welcome new members each term. Our successful daytime and evening pensioner's tea dances continue to be hugely successful. Through the provision of our low-cost and free community events we aim to help reduce social isolation and loneliness within the community and enable people to come together to celebrate their cultural identity.

IRISH CULTURAL CENTRE, HAMMERSMITH LTD

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The Irish Cultural Centre registered as a charity on 21st January 2008 and so these are the organisation's **sixteenth** accounts.

The trustees are of the opinion that the ICCH will continue as a going concern in the foreseeable future period, this being 12 months from the date these financial statements are approved. This opinion has been concluded through the review of income and cost, budgets, cash-flow forecast and strategic planning. Our main grant funds key posts and programmes and we have secured some match for these.

Finally, no financial review would be complete without acknowledging that the Cultural Centre benefits from the in-kind contributions of a large number of volunteers, many of whom have been with us for several years. Their contribution is invaluable and unquantifiable, and their assistance continues to be essential to the ongoing success of the centre.

Investment policy

The company's reserves are placed on interest-bearing deposit accounts with prime banks. The maturity profiles of such deposit accounts are reviewed to ensure they are commensurate with the Centre's financial needs.

No other forms of investment are undertaken.

The investment policy is reviewed and confirmed by the board of trustees each year at the charity's annual general meeting.

Reserves policy

The trustees of the Irish Cultural Centre Hammersmith Ltd believe the charity should hold financial reserves because:

- I. it has no endowment funding and is largely dependent for income upon donor funding from year to year which is inevitably subject to fluctuation; and
- II. it requires protection against, and the ability to continue operating despite, catastrophic or lesser but damaging events.

The trustees believe the appropriate level of the financial reserves should be the equivalent of three months' essential operating costs calculated and reviewed annually in June and believe the financial reserves should be built up to the desired level in stages over three years, consistent with the charity's overall financial position and need to maintain and develop its charitable activities.

It remains our aim to build up our reserves over a period of three years, once our capital project has been completed. Our immediate priority has been to get the new centre up and running and to maximise its potential as a vibrant cultural hub and to maximise its income potential.

Total funds held at the year-end were £2,040,730, and there were £2,014,195 which were restricted.

The organisation is a charitable company limited by guarantee, incorporated on 13 February 2007 and registered as a charity on 21 January 2008.

Governing document

Memorandum and Articles of Association incorporated 13 February 2007 as amended by special resolution dated 2 August 2007, 10 January 2008 and 26 February 2009 and 27 January 2023. A copy of the document is available to view on the companies house website.

Recruitment and appointment of the trustees

The directors of the company are also charity trustees for the purposes of charity law and are appointed to ensure a balance of professional skills on the organisation's board of trustees.

Under the requirements of the Memorandum and Articles of Association at the first Annual General Meeting, all the directors must retire from office. At each subsequent annual general meeting one-third of the directors must retire from office.

All trustees provide their time voluntarily and no benefits or expenses were paid to any director or trustee in the year to 31st March 2023. Ros Scanlon has a contract with The ICC to provide her paid services as Cultural Director.

Trustee induction and training

The trustees are familiar with the obligations of trustees and the practical work of the charity, having been involved in planning and delivering its services.

New trustees are inducted by senior staff and trustees. On appointment they receive a copy of the Charity Commission's 'The Essential Trustee', a copy of the Charity's Memorandum and Articles of Association and copies of the most recent grant applications and financial and programme reports. Thereafter trustees receive financial, personnel and operational reports at each trustee meeting.

IRISH CULTURAL CENTRE, HAMMERSMITH LTD
REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Organisational structure

The board of trustees is responsible for the strategic direction, policy and priorities of the charity and meet every two months. As of 31 March 2023 there were four trustees with a variety of professional backgrounds relevant to the work of the charity. Under 'Term Limits' introduced by The Charities Commission in 2017, three of the Trustees serving as at 31 March 2022 will be required to retire before the next year end due to Term Limits.

The Centre Director, who reports directly to the board of trustees, is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Centre Director is also responsible for the day-to-day operational management of our services and the individual supervision and development of the staff, service providers and volunteers.

Risk management

The charity has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. The risk that loss of grant aid would pose is in part mitigated by income generated to fund services. Internal control risks are minimised by procedures for authorisation of transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors. Our child and vulnerable adult protection policy submitted to the Charity Commission has been updated to take account of Safeguarding requirements.

Statement of Trustees' responsibilities

The trustees (who are also directors of the Irish Cultural Centre, Hammersmith Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and 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 statement of accounts.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the auditor is aware of that information.

Auditors

The charity's auditors, Mercer & Hole, incorporated on 1 October 2022 to become Mercer & Hole LLP. The trustees have consented to treating the incorporation of Mercer & Hole LLP as a continuation of the existing audit arrangement, and a resolution proposing that Mercer & Hole LLP be reappointed as auditor of the charity will be put at the forthcoming Annual General Meeting.

This report was approved by the Board of Trustees on 19/12/23 and signed on its behalf by:



Peter Power-Hynes
Trustee & Chairman



Rosalind Scanlon
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF IRISH CULTURAL CENTRE, HAMMERSMITH LTD

Opinion

We have audited the financial statements of Irish Cultural Centre, Hammersmith Ltd (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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, 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 2023 and of its income 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; 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

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

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; 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.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF IRISH CULTURAL CENTRE, HAMMERSMITH LTD (CONTINUED)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Use of our report

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

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the hospitality sector in which it operates and considered the risk of acts by the charitable company that were contrary to applicable laws and regulations, including fraud. These included, but were not limited to, the Companies Act 2006 and SORP 2019.

We evaluated trustee's incentives and opportunities for fraudulent manipulation of the financial statements and the financial report (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate entries including journals to overstate revenue or understate expenditure and management bias in accounting estimates.

Audit procedures performed by the engagement team included:

- discussions with management and trustees, including considerations of known or suspected instances of non-compliance with laws and regulations and fraud;
- gaining an understanding of management's controls designed to prevent and detect irregularities; and
- identifying and testing journal entries.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF IRISH CULTURAL CENTRE, HAMMERSMITH LTD
(CONTINUED)**

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.



Jolene Upshall FCA (Senior Statutory Auditor)

For and on behalf of Mercer & Hole LLP, Chartered Accountants

Trinity Court
Church Street
Rickmansworth
Hertfordshire
WD3 1RT

Date: 19/12/23.

Mercer & Hole LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006.

IRISH CULTURAL CENTRE, HAMMERSMITH LTD
STATEMENT OF FINANCIAL ACTIVITIES
(including the income & expenditure account)
FOR THE YEAR ENDED 31 MARCH 2023

			31/03/2023	31/03/2022
	Notes	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£
Income				
Voluntary income	2	12,802	371,627	384,429
Income from charitable activities	3	416,654	-	416,654
Investment income	4	89	-	89
Total income		429,545	371,627	801,172
Expenditure				
Charitable activities				
Programme costs	5	383,126	382,701	765,827
Governance costs	6	4,695	-	4,695
Other expenditure		8,070	-	8,070
Total expenditure		395,891	382,701	778,592
Net (outgoings) / income		33,654	(11,074)	22,580
Transfer between funds		-	-	-
Net movement in funds		33,654	(11,074)	22,580
Reconciliation of funds				
Total funds brought forward		(7,119)	2,025,269	2,018,150
Total funds carried forward		26,535	2,014,195	2,040,730

IRISH CULTURAL CENTRE, HAMMERSMITH LTD
BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 31/03/2023 £	Total Funds 31/03/2022 £
Fixed assets					
Tangible assets	10	2,516	1,965,391	1,967,907	1,975,084
Current assets					
Debtors	11	22,300	45,250	67,550	28,121
Cash at bank and in hand		27,363	49,769	77,132	90,545
		49,663	95,019	144,682	118,666
Creditors: amounts falling due within one year	12	(25,644)	(46,215)	(71,859)	(75,600)
Net current assets		24,019	48,804	72,823	43,066
Total assets less current liabilities		26,535	2,014,195	2,040,730	2,018,150
Net Assets		26,535	2,014,195	2,040,730	2,018,150
Funds					
Unrestricted funds				26,535	(7,119)
Restricted funds				2,014,195	2,025,269
Total funds				2,040,730	2,018,150

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

The financial statements were approved and authorised for issue by the trustees on 19/12/23 and signed on their behalf by:



Peter Power-Hynes - Trustee & Chairman



Rosalind Scanlon - Trustee

Company Registration No.: 06100801

IRISH CULTURAL CENTRE, HAMMERSMITH LTD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	31/03/2023 £	31/03/2022 £
Cash flow from Operating Activities	14	<u>(12,404)</u>	<u>(14,363)</u>
Cash flow from Investing Activities			
Payments to acquire tangible fixed assets		(1,098)	(2,491)
Interest received		89	5
Rent received		-	-
Net cash flow from Investing Activities		<u>(1,009)</u>	<u>(2,486)</u>
Net increase / (decrease) in cash and cash equivalents		(13,413)	(16,849)
Cash and cash equivalents at 1 April 2022		<u>90,545</u>	<u>107,394</u>
Cash and cash equivalents at 31 March 2023		<u><u>77,132</u></u>	<u><u>90,545</u></u>
 Cash and cash equivalents consist of:			
Cash at bank and in hand		<u>77,132</u>	<u>90,545</u>
Cash and cash equivalents at 31 March 2023		<u><u>77,132</u></u>	<u><u>90,545</u></u>

IRISH CULTURAL CENTRE, HAMMERSMITH LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Summary of significant accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

1.1 General information and basis of preparation

The charity is a company limited by guarantee incorporated in England and Wales. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) as issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at their fair value, and are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

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

1.3 Funds

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees, and which have not been designated for other purposes.

Restricted funds - these are funds that 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.

1.4 Income recognition

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

IRISH CULTURAL CENTRE, HAMMERSMITH LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1.4 Income recognition (continued)

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants as detailed in Note 2. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

1.5 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following heading:

- Expenditure on charitable activities includes Programme costs, governance costs and other expenditure including depreciation.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.6 Fixed assets

Fixed assets are recorded at cost or, in cases where fixed assets have been donated to the Irish Cultural Centre, Hammersmith Ltd, at valuation at the time of acquisition.

1.7 Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets, with the exception of freehold land, over their expected useful economic lives as follows:

Freehold land and buildings	not depreciated (see note below)
Office equipment and fixtures and fittings	33% on cost

No depreciation charge is made for the freehold building. The trustees carry out an annual impairment review to ensure the carrying value of the freehold building is fairly stated, and in the opinion of the trustees the net book value as shown in note 10 represents the fair value.

1.8 Taxation

No provision has been made for corporation tax or deferred tax as the charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010, and therefore meets the definition of a charitable company for UK corporation tax purposes.

IRISH CULTURAL CENTRE, HAMMERSMITH LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

2 Voluntary income

	31/03/2023	31/03/2022
	£	£
Donations	12,802	14,256
Grants	371,627	366,314
	<u>384,429</u>	<u>380,570</u>

Department of Foreign Affairs & Trade: Emigrant Support Programme restricted grant aid August 2022
£184,858 (2022: £182,000) was granted as follows: Core Costs and Education, Culture and Culture Programme Running Costs
running costs: £166,328 (2022: £165,000); Elder's Programme Running Costs £18,530 (2022: £17,000).

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

	31/03/2023	31/03/2022
	£	£
Government of Ireland: DFA&T 2020/21 ESP *	-	50,333
Government of Ireland DFA&T 2021/22 ESP*	45,500	136,500
Government of Ireland DFA&T 2022/23 ESP*	138,644	-
Irish Youth Foundation	7,000	9,387
Ireland Fund	15,125	-
Cultural Ireland	64,858	38,491
National Heritage	90,500	-
H&F Covid Relief Funds	-	39,143
Arts Council	-	70,000
University of Liverpool	-	12,500
National Lottery	10,000	10,000
	<u>371,627</u>	<u>366,314</u>

* Government of Ireland: Department of Foreign Affairs & Trade (DFA&T) Emigrant Support Programme (ESP).

3 Income from charitable activities

	31/03/2023	31/03/2022
	£	£
Educational and cultural events	193,099	113,449
Bar income	126,208	27,259
Room lettings	81,660	40,353
Commissions received	252	604
Other income	15,435	8,126
	<u>416,654</u>	<u>189,791</u>

4 Investment income

	31/03/2023	31/03/2022
	£	£
Bank deposit interest received	<u>89</u>	<u>5</u>

IRISH CULTURAL CENTRE, HAMMERSMITH LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

5 Programming costs

	31/03/2023 £	31/03/2022 £
Costs of charitable activities including hosting educational and cultural events	765,827	580,103

6 Governance costs

	31/03/2023 £	31/03/2022 £
Auditors' remuneration	4,695	4,250

7 Net income

	31/03/2023 £	31/03/2022 £
Net income is stated after charging:		
Auditors' remuneration	4,695	4,250
Depreciation on owned assets	7,740	12,921

8 Trustees' remuneration, benefits and expenses

There were no remuneration or benefits paid to trustees in the year for services provided to the charity in their role as a trustee.

Remuneration for other services outside of trusteeship amounting to £28,400 (2022: £23,700) were paid in the year to a trustee, R Scanlon. Expenses reimbursed totalled £525 (2022: £511).

A donation of £2,060 was provided by a trustee, P Power-Hynes, to cover for expenses claimed by the trustee.

9 Average number of staff employees

	31/03/2023	31/03/2022
Average number of staff employed	8	6

During the year to 31st March 2023 and the previous year, no employee received total emoluments of more than £60,000.

The total staff costs were as follows:

	31/03/2023 £	31/03/2022 £
Wages and salaries	172,461	129,442
Social security	10,780	6,793
Pension costs	3,497	2,166
	186,738	138,401

IRISH CULTURAL CENTRE, HAMMERSMITH LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

10 Tangible fixed assets

	Land and buildings £	Office equipment and fixtures and fittings £	Totals £
Cost or valuation			
At 1 April 2022	1,965,391	86,827	2,052,218
Additions	-	1,098	1,098
Disposals	-	(1,589)	(1,589)
At 31 March 2023	1,965,391	86,336	2,051,727
Depreciation			
At 1 April 2022	-	77,134	77,134
Charge for the year	-	7,740	7,740
Eliminated on disposal	-	(1,054)	(1,054)
At 31 March 2023	-	83,820	83,820
Net book value			
At 31 March 2023	1,965,391	2,516	1,967,907
At 31 March 2022	1,965,391	9,693	1,975,084

11 Debtors: Amounts falling due within one year

	31/03/2023 £	31/03/2022 £
Trade debtors	20,205	5,250
Other debtors	47,345	22,871
	67,550	28,121

12 Creditors: Amounts falling due within one year

	31/03/2023 £	31/03/2022 £
Trade Creditors	9,360	9,803
Taxation and social security	7,832	12,189
Other creditors	54,667	53,608
	71,859	75,600

IRISH CULTURAL CENTRE, HAMMERSMITH LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

13 Movement in funds

31 March 2023

	As at 01/04/2022 £	Income £	Expenditure £	Transfer between funds £	As at 31/03/2023 £
Unrestricted funds					
General fund	(7,119)	429,545	(395,891)	-	26,535
Restricted funds	2,025,269	371,627	(382,701)	-	2,014,195
Total funds	<u>2,018,150</u>	<u>801,172</u>	<u>(778,592)</u>	<u>-</u>	<u>2,040,730</u>

31 March 2022

	As at 01/04/2021 £	Income £	Expenditure £	Transfer between funds £	As at 31/03/2022 £
Unrestricted funds					
General fund	25,465	204,052	(236,627)	-	(7,119)
Restricted funds	2,019,602	366,314	(360,647)	-	2,025,269
Total funds	<u>2,045,058</u>	<u>570,366</u>	<u>(597,274)</u>	<u>-</u>	<u>2,018,150</u>

* Government of Ireland: Department of Foreign Affairs & Trade (DFA&T) Emigrant Support Programme (ESP).

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

	31/03/2023 £	31/03/2022 £
Government of Ireland: DFA&T 2020/21 ESP *	-	50,333
Government of Ireland DFA&T 2021/22 ESP*	45,500	136,500
Government of Ireland DFA&T 2022/23 ESP*	138,644	-
Irish Youth Foundation	7,000	9,387
Ireland Fund	15,125	-
Cultural Ireland	64,858	38,491
National Heritage	90,500	-
H&F Covid Relief Funds	-	39,143
Arts Council	-	70,000
University of Liverpool	-	12,500
National Lottery	10,000	10,000
	<u>371,627</u>	<u>366,314</u>

- (1) Contribution towards project costs as set out in the application only
- (2) Contribution towards costs of the music scholarship and teaching only
- (3) Contribution towards costs of the storytelling outreach programme only
- (4) Partnership activity cost contribution

IRISH CULTURAL CENTRE, HAMMERSMITH LTD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

14	Reconciliation of net income to net cash flow	31/03/2023	31/03/2022
		£	£
	Net income for the year	22,580	(26,908)
	Interest Received	(89)	(5)
	Depreciation	7,740	12,921
	Loss on disposal on tangible asset	535	-
	Miscellaneous expenses	1	-
	(Increase)/decrease in debtors	(39,429)	(8,279)
	Increase/(decrease) in creditors	(3,742)	7,908
	Net cash flow from operating activities	<u>(12,404)</u>	<u>(14,363)</u>

15 Related party disclosures

There were no related party transactions in the year or the previous year, other than those disclosed in note 8.

16 Operating lease commitments

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

	31/03/2023	31/03/2022
	£	£
Within one year	7,218	-
Between two and five years	28,874	-
In over five years	9,324	-
	<u>45,416</u>	<u>-</u>

IRISH CULTURAL CENTRE, HAMMERSMITH LTD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	31/03/2023 Total Funds	31/03/2022 Total Funds
	£	£
Voluntary income	12,802	14,256
Donations grants	<u>371,627</u>	<u>366,314</u>
	384,429	380,570
Income from charitable activities		
Educational and cultural events	416,654	189,791
Investment income		
Bank deposit interest received	89	5
Other income		
Other income	-	-
	<u>801,172</u>	<u>570,366</u>
Total income		
Expenditure		
Charitable activities		
Programme costs	765,827	580,103
Governance costs		
Auditors' remuneration	4,695	4,250
Other expenditure		
Depreciation on tangible fixed assets and bad debts	<u>8,070</u>	<u>12,921</u>
	8,070	12,921
	<u>778,592</u>	<u>597,274</u>
Total expenditure		
Net income/(outgoings)	<u>22,580</u>	<u>(26,908)</u>