

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 2024

IRISH CULTURAL CENTRE, HAMMERSMITH LTD
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IRISH CULTURAL CENTRE, HAMMERSMITH LTD
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees:	Rosalind Scanlon Peter Joseph Power-Hynes Anthony Harte David Boyd Anne Flaherty Troy Martin Gallagher Rory Mullarkey Lucy Briggs	<i>(Appointed 06 October 2023)</i> <i>(Appointed 06 October 2023)</i> <i>(Appointed 06 October 2023)</i> <i>(Appointed 06 October 2023)</i>
Company Secretary:	N/A	
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 2024

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

The ICC 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 and You Tube channel. The ICC maintains a rolling programme of contemporary Irish art exhibitions. The ICC maintains a rolling programme of contemporary art exhibitions. In partnership with Portobello Radio, The ICC produces a two hour monthly Irish arts radio show which reaches a global audience and often gets to Number 1 in The Ofcom Community radio Charts. The ICC has also developed a partnership with Liverpool University to provide Irish language classes funded by The Irish Government. During 2023/2024, over 150 students enrolled with Liverpool University, they all receive student cards, 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.

Cultural Highlights

From April 2023 to March 2024 the ICC has continually presented a rich programme of live Irish arts and culture; The ICC's Irish Music and Concerts programme is recognised as the very best programme of Irish Music in the UK and in 2023/24 it included some of the very best traditional and contemporary Irish musicians and bands; some of the highlights of the music programme has been sell-out concerts by many of Ireland's renowned Super-Groups among them Altan, Lunasa, The Sharon Shannon Band, Ushers Island (featuring top Irish musicians Andy Irvine and Donal Lunny), The Sean Keane Band, Mary Black and her band, Eddie Reader and The Alan Kelly Band, Goitse, Teada, The Michael McGoldrick Family Band, four sell-out concerts by The Mary Coughlan Band; The Celtic trad trio Michael McGoldrick, John McCusker and John Doyle and two concerts by T With the Maggies, (featuring Maura Brennan from Clannad). We once again (for the third year) presented the annual Irish Fiddler Of London Competition and we also held four family Irish Ceili Nights.

Glor Nua, (new songs new voices, new generation), which was established in 2022, is The ICC's monthly night for young and emerging musical artists. Throughout 2023 it continued to feature some emerging stars, who brought new and young audiences into the ICC. Hosted by singer songwriter and vocal artist Ruby K, some of the artists who performed in Glor Nua in 2023 included Alex Gough, Negro Impacto and Clockwork Graveyard; Scarlet, Oscar blue and Hawke; Molly O'Mahoney and James Orr.

Throughout 2023/2024 The ICC's theatre programme continued to flourish; the highlights of this programme included three sell out nights of Brian Friel's Play, Lovers, the UK Premiere of the sell out play Nora and Jim about James Joyce and Nora Barnacle, the hit show The Humours Of Bandon, the sell out shows The Murder of Michael Collins and The Murder of Wolfe Tone and the hit comedy show How to get to the menopause and enjoy it.

The ICC's Film programme 2023/2024 was also rich and extensive; some of the highlights included the UK Premiere of the major feature film The Miracle Club, followed by a Q&A with the leading Irish Film Director Thaddeus O'Sullivan; The UK Premiere of the film Ann (about the tragic death of Ann Lovett); To mark Pride Month we screened the film How To Tell A Secret. A major film highlight of the year was a screening of the documentary film Lyra (about the Life of the young journalist and activist Lyra McKee) followed by a Q&A with it's director Alison Millar.

The ICC's Irish Literature Programme 2023/2024 continued to present top names in Irish literature. We were delighted to present (In partnership with The Irish Literary Society) the book launch of Martin Doyle's best selling, non-fiction book Dirty Linen about the Northern Ireland Troubles; we presented the UK book launch of Bad Bridget by Elaine Farrell and Leanne McCormick: The UK Book launch of the famous Irish music promoter Paul Charles, Adventures in Wonderland; the UK book launch of The Irish book of short stories, Capital Vices by Conor Montague and the UK book launch of Declan O'Rourke's Whispers From Oblivion. We also presented an in conversation event with Elizabeth Sharkey, author of Why Britain Rocked. Some of the highlights of the years Literature programme included the In The Smoke a night of music and words with writers Timothy O'Grady and Pat McCabe; and the special event Seeking Refuge which examined the refugee crisis in Ireland, with Irish Times journalist Sally Hayden, (My Fourth Time We Drowned) and Melatu Uche Okirie (This Hostel Life). We also continued to present top names in Irish poetry including the poets Damian Gorman, Martina Evans and Eiléan Ní Chuilleanáin. In 2023/2024 the ICC continued to hold regular Open Mic Poetry Nights, one of which marked the tenth anniversary of the death of Seamus Heaney. Also for the second year, the ICC presented the live podcast for children Great Little Stories. The ICC's Creative writing courses continued for the fourth year and the students presented their annual show Page to Stage, a night of new writing.

For the fifth year running the ICC presented it's annual series of Irish History Lectures which every year attracts huge audiences. Among the Lecturers who appeared in the series were Michael Smith (Tom Crean); Charles Townsend on Britain and The Irish Civil War; Michael Mahoney on the Irish War of Independence – based on the records held at The National Archives in Kew.

Visual Art Exhibitions at the ICC in 2023/2024 included the magnificent exhibition and a highlight of the year, Painting Ulysses (depicting all 18 chapters of Joyce's iconic book), by Ireland's master painter Aidan Hickey (The exhibition has been resident at the ICC since February 2022). We also held a major photographic exhibition by the ICC's resident photographer Franco Chen and also an exhibition on Irish Travellers by one of Ireland's leading photographers Donavan Wylie. Another art exhibition highlight was Tim Goulding's Exhibition The Music Room which was accompanied by a short film about Tim (founder member of the folk group, Dr Strangely Strange) and an interview.

IRISH CULTURAL CENTRE, HAMMERSMITH LTD

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2024

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 fifth season, the show often gets to number 1 in the Ofcom Global Community Radio Charts. It attracts a huge listenership, with people tuning in all over Europe, the USA, and as far afield as Brazil and Mexico.

We continued to provide free events to the community, with 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. In 2023 The ICC also developed its own In-House Traditional band The Sessionists.

On ICC YouTube Channel Digital 2023/ 2024

Throughout the year we continued to provide a rich and varied free programme of Irish Arts and Culture on our Youtube Channel and on our on-line platform ICC Digital; films included interviews with writers, artists and film directors and also many free music concerts.

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 of the Irish Government (DFA) who provides 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 of other generous sponsors including Culture Ireland (DFA), Heritage Lottery, City Bridge Trust, Arts Council England, West London Irish Society, The Irish Youth Foundation, The Ireland Fund GB, and Kerry London Insurance Group (Joe Kelliher) and many private and commercial donors.

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 cost events. In addition, there are opportunities to volunteer on all of our programmes, so that people can be a contribution 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

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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. Annually we support and participate 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 multi-cultural groups and organisations. Each year we partner with the local LBH&F Arts Festival (Hammersmith & Fulham) and also with LBH&F's Black History Month. We also partner regularly with two other Irish charities based in London, Irish Heritage Ltd and The Irish Literary Society. We 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. In 2023/2024 we partnered with The National Poetry Library to present two major events at Southbank's Purcell Room. We also partnered with the Kiln Cinema to present two seasons of Irish films at the Kiln Theatre in Kilburn High road; these partnerships are ongoing.

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 pay due regard to guidance issued by the Charity Commission in deciding which activities the charity can legally 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 very best of Irish culture, central to our work is our commitment to education. In 2023/2024 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 in May and November, which are presented by prominent Irish authors, academics and historians, continue to be highly successful and well supported. Annually, and with the generous support of the Irish Youth Foundation, we offer a youth scholarship programme which provides instruments and free tuition for selected children and young people who could not otherwise access our services. 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 The LBH&F Arts Festival; over many years our joint projects with LBH&F have enabled us to develop very strong links with diverse local multi-cultural 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 monthly 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. We actively encourage our elders to use our premises as often as they wish outside of programmed events created for them.

Financial review

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

The trustees are of the opinion that The ICC will continue as a going concern in the foreseeable future. This opinion has been concluded through the review of income and costs, budgets, cash flow forecast and strategic planning.

Finally, no review would be complete without acknowledging that The ICC 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 operation and 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.

Total funds held at the year-end were £1,973,210 and there were £1,965,391 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 resolutions dated 2 August 2007, 10 January 2008 and 26 February 2009 and 1 February 2023.

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.

Under the terms of the Memorandum and Articles of Association the three longest serving directors must retire by rotation but can be re-elected at the discretion of the board..

All trustees provide their time voluntarily and no benefits or expenses were paid to any director or trustee in the year to 31st March 2024. 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 before each trustee meeting.

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, 2024 there were eight trustees with a variety of professional backgrounds relevant to the work of the charity.

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.

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The trustees (who are also directors of The I 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 trustees have consented to a resolution proposing that Mercer & Hole LLP be reappointed as auditor of the charity will be put at the forthcoming Annual General Meeting.

1/4/2025

This report was approved by the Board of Trustees on and signed on its behalf by:

Signed by:

Peter Power-Hynes

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Peter Power-Hynes
Trustee & Chairman

DocuSigned by:

Rosalind Scanlon

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 2024 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 2024 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.

DocuSigned by:

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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: 1/4/2025

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

				31/03/2024	31/03/2023
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Income					
Voluntary income	2	3,183	359,384	362,567	384,429
Income from charitable activities	3	597,865	-	597,865	416,654
Investment income	4	1,004	-	1,004	89
Total income		<u>602,052</u>	<u>359,384</u>	<u>961,436</u>	<u>801,172</u>
Expenditure					
Charitable activities					
Programme costs	5	521,971	496,352	1,018,323	765,827
Governance costs	6	8,270	-	8,270	4,695
Other expenditure		2,363	-	2,363	8,070
Total expenditure		<u>532,604</u>	<u>496,352</u>	<u>1,028,956</u>	<u>778,592</u>
Net (outgoings) / income		69,448	(136,968)	(67,520)	22,580
Transfer between funds		(88,164)	88,164	-	-
Net movement in funds		<u>(18,716)</u>	<u>(48,804)</u>	<u>(67,520)</u>	<u>22,580</u>
Reconciliation of funds					
Total funds brought forward		<u>26,535</u>	<u>2,014,195</u>	<u>2,040,730</u>	<u>2,040,730</u>
Total funds carried forward		<u>7,819</u>	<u>1,965,391</u>	<u>1,973,210</u>	<u>2,040,730</u>

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 31/03/2024 £	Total Funds 31/03/2023 £
Fixed assets					
Tangible assets	10	6,366	1,965,391	1,971,757	1,967,907
Current assets					
Debtors	11	18,463	10,875	29,338	67,550
Cash at bank and in hand		29,713	47,714	77,427	77,132
		48,176	58,589	106,765	144,682
Creditors: amounts falling due within one year	12	(46,723)	(58,589)	(105,312)	(71,859)
Net current assets		1,453	-	1,453	72,823
Total assets less current liabilities		7,819	1,965,391	1,973,210	2,040,730
Net Assets		7,819	1,965,391	1,973,210	2,040,730
Funds					
Unrestricted funds				7,819	26,535
Restricted funds				1,965,391	2,014,195
Total funds				1,973,210	2,040,730

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 1/4/2025 and signed on their behalf by:

Signed by:

Peter Power-Hynes

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Peter Power-Hynes - Trustee & Chairman

DocuSigned by:

Rosalind Scanlon

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Rosalind Scanlon - Trustee

Company Registration No.: 06100801

**STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	31/03/2024 £	31/03/2023 £
Cash flow from Operating Activities	14	<u>5,226</u>	<u>(12,404)</u>
Cash flow from Investing Activities			
Payments to acquire tangible fixed assets		(5,935)	(1,098)
Interest received		1,004	89
Rent received		<u>-</u>	<u>-</u>
Net cash flow from Investing Activities		<u>(4,931)</u>	<u>(1,009)</u>
Net increase / (decrease) in cash and cash equivalents		295	(13,413)
Cash and cash equivalents at 1 April 2023		<u>77,132</u>	<u>90,545</u>
Cash and cash equivalents at 31 March 2024		<u><u>77,427</u></u>	<u><u>77,132</u></u>
 Cash and cash equivalents consist of:			
Cash at bank and in hand		<u>77,427</u>	<u>77,132</u>
Cash and cash equivalents at 31 March 2024		<u><u>77,427</u></u>	<u><u>77,132</u></u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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 2024

2 Voluntary income

	31/03/2024	31/03/2023
	£	£
Donations	3,183	12,802
Grants	359,384	371,627
	<u>362,567</u>	<u>384,429</u>

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

	31/03/2024	31/03/2023
	£	£
Government of Ireland DFA&T ESP*	235,125	184,144
Irish Youth Foundation	3,500	7,000
Ireland Fund	4,000	15,125
Cultural Ireland	56,331	64,858
National Heritage	-	90,500
National Lottery	10,000	10,000
Kerry London Fundraiser	13,228	-
West London Irish Society	6,000	-
Ace Lottery	31,200	-
	<u>359,384</u>	<u>371,627</u>

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

3 Income from charitable activities

	31/03/2024	31/03/2023
	£	£
Educational and cultural events	172,573	193,099
Bar income	203,442	126,208
Room lettings	161,290	81,660
Commissions received	130	252
Other income	60,430	15,435
	<u>597,865</u>	<u>416,654</u>

4 Investment income

	31/03/2024	31/03/2023
	£	£
Bank deposit interest received	<u>1,004</u>	<u>89</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

5 Programming costs

	31/03/2024	31/03/2023
	£	£
Costs of charitable activities including hosting educational and cultural events	<u>1,018,323</u>	<u>765,827</u>

6 Governance costs

	31/03/2024	31/03/2023
	£	£
Auditors' remuneration	<u>8,270</u>	<u>4,695</u>

7 Net income

	31/03/2024	31/03/2023
	£	£
Net income is stated after charging:		
Auditors' remuneration	8,270	4,695
Depreciation on owned assets	<u>2,085</u>	<u>7,740</u>

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 £28,800 (2023: £28,400) were paid in the year to a trustee, R Scanlon. Expenses reimbursed totalled £510 (2023: £525).

9 Average number of staff employees

	31/03/2024	31/03/2023
Average number of staff employed	<u>8</u>	<u>8</u>

During the year to 31st March 2024 and the previous year, no employee received total emoluments of more than £60,000.

The total staff costs were as follows:

	31/03/2024	31/03/2023
	£	£
Wages and salaries	219,620	172,461
Social security	16,053	10,780
Pension costs	4,902	3,497
	<u>240,575</u>	<u>186,738</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

10 Tangible fixed assets

	Land and buildings £	Office equipment and fixtures and fittings £	Totals £
Cost or valuation			
At 1 April 2023	1,965,391	86,336	2,051,727
Additions	-	5,935	5,935
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	1,965,391	92,271	2,057,662
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2023	-	83,820	83,820
Charge for the year	-	2,085	2,085
Eliminated on disposal	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	-	85,905	85,905
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2024	1,965,391	6,366	1,971,757
	<hr/>	<hr/>	<hr/>
At 31 March 2023	1,965,391	2,516	1,967,907
	<hr/>	<hr/>	<hr/>

11 Debtors: Amounts falling due within one year

	31/03/2024 £	31/03/2023 £
Trade debtors	13,742	20,205
Other debtors	15,596	47,345
	<hr/>	<hr/>
	29,338	67,550
	<hr/>	<hr/>

12 Creditors: Amounts falling due within one year

	31/03/2024 £	31/03/2023 £
Trade Creditors	16,533	9,360
Taxation and social security	8,424	7,832
Other creditors	80,355	54,667
	<hr/>	<hr/>
	105,312	71,859
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IRISH CULTURAL CENTRE, HAMMERSMITH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Movement in funds

31 March 2024

	As at 01/04/2023 £	Income £	Expenditure £	Transfer between funds £	As at 31/03/2024 £
Unrestricted funds					
General fund	26,535	602,052	(532,604)	(88,164)	7,819
Restricted funds	2,014,195	359,384	(496,352)	88,164	1,965,391
Total funds	<u>2,040,730</u>	<u>961,436</u>	<u>(1,028,956)</u>	<u>-</u>	<u>1,973,210</u>

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>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

14	Reconciliation of net income to net cash flow	31/03/2024	31/03/2023
		£	£
	Net income for the year	(67,520)	22,580
	Interest Received	(1,004)	(89)
	Depreciation	2,085	7,740
	Loss on disposal on tangible asset	-	535
	Miscellaneous expenses	-	1
	(Increase)/decrease in debtors	38,212	(39,429)
	Increase/(decrease) in creditors	33,453	(3,742)
	Net cash flow from operating activities	(5,226)	(12,404)

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:

	31/03/2024	31/03/2023
	£	£
Within one year	7,218	7,218
Between two and five years	28,874	28,874
In over five years	2,105	9,324
	38,197	45,416

IRISH CULTURAL CENTRE, HAMMERSMITH LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	31/03/2024	31/03/2023
	Total Funds	Total Funds
	£	£
Voluntary income	3,183	12,802
Donations grants	359,384	371,627
	362,567	384,429
Income from charitable activities		
Educational and cultural events	597,865	416,654
Investment income		
Bank deposit interest received	1,004	89
Other income		
Other income	-	-
Total income	961,436	801,172
Expenditure		
Charitable activities		
Programme costs	1,018,323	765,827
Governance costs		
Auditors' remuneration	8,270	4,695
Other expenditure		
Bad debts	278	-
Depreciation on tangible fixed assets and bad debts	2,085	8,070
	2,363	8,070
Total expenditure	1,028,956	778,592
Net income/(outgoings)	(67,520)	22,580