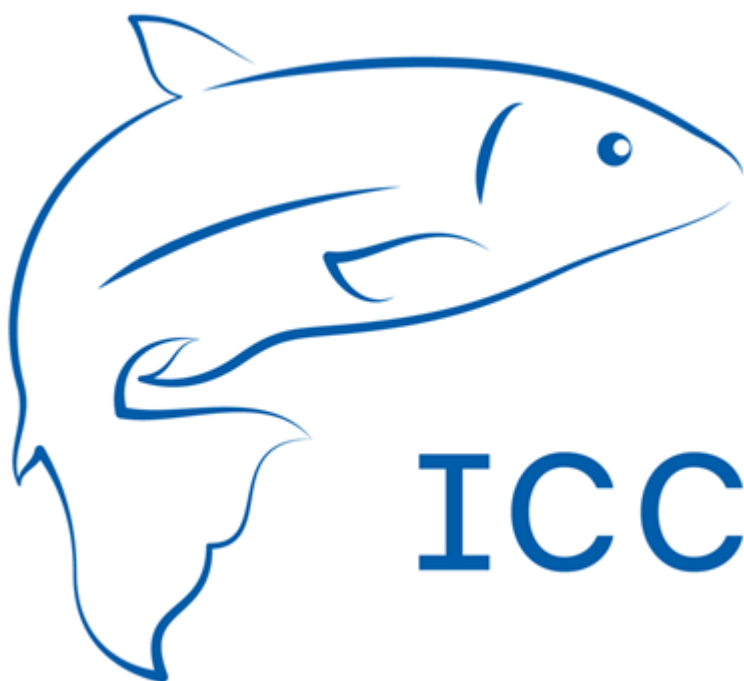


Charity Registration No. 1136760

Company Registration No. 07259164 (England and Wales)

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023



IRISH COMMUNITY CARE LTD

COMPANY LIMITED BY GUARANTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Patrons	Professor Marianne Elliott Professor Emeritus -The Institute of Irish Studies, University of Liverpool Mr John Kennedy CBE, KSG, KMCO, DL Professor Peter Shirlow FAcSS, Director of The Institute of Irish Studies, University of Liverpool Liam Fogarty Norma Kielty-Crummey
Trustees	E Carruthers (Chairperson) L Davies-Myatt S Hillhouse (Vice Chairperson) P Hinton D McDonagh A Wiswell MBE W Hughes J Hughes C Dunne (Appointed 26 September 2023) G Hennessy (Treasurer) (Appointed 28 November 2023)
Director	B McDaid
Charity number	1136760
Company number	07259164
Registered office	151 Dale Street Liverpool L2 2AH
Auditor	BWM Suite 5.1 12 Tithebarn Street Liverpool L2 2DT
Bankers	Co-Operative Bank PO Box 101 1 Balloon Street Manchester M60 4EP

IRISH COMMUNITY CARE LTD COMPANY LIMITED BY GUARANTEE CONTENTS

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IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2023

As detailed in the Trustees' Report, Irish Community Care (ICC) continues to support and advise community members as the team has indeed risen to a range of challenges and opportunities this year.

Recruitment and retention continue to be challenging given the competitive labour market – our ongoing response to this is vital in how we support and develop our staff team. Developing and engaging our Volunteer team will be key for next year, as will building our profile and pursuing wider funding sources to diversify our income and prevent donor dependence.

We have continued to build successful partnerships including Fréa, Moving for Change, Wigan Council, Citizens Advice Liverpool, local Universities and more – as well as advocating for the rights of community members. Fréa continues to generate income and build our profile, and we have participated in some incredible events and projects. Our partnership with Zut Media has seen the start of an exciting and ongoing programme through which we will share with the world what we do, how well we continue to do it, and how we are working hard to become more representative of the communities we serve, and our commitment to becoming more inclusive. I look forward to what next year will bring.

I would like to pay tribute to our incredible staff team, Volunteers and Trustees – both current and recent - for their dedication, expertise, and resilience, who continue to enhance lives and bring to life aspirations of the community members we support. We continue to experience challenging and uncertain times during a cost-of-living crisis, as communities increasingly seek support and advice as they struggle with financial and mental wellbeing; exacerbating the barriers and experiences unique to the cohort of people we support. Despite this, our staff and Volunteer teams demonstrate such tenacity and grit as they continue to show up every day to provide unwavering support to communities, and my fellow Trustees generously volunteer their time to provide crucial expertise to help drive ICC forward.

Thank you, from myself, and on behalf of our community members.



Emma Carruthers

Chairman

Dated: 6/2/24

IRISH COMMUNITY CARE LTD

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objectives of Irish Community Care (ICC), as set out in our Memorandum and Articles of Association are:

- To promote the welfare and inclusion of our communities in general and our Irish and Irish Traveller communities in particular throughout Merseyside and surrounding areas regardless of gender politics, religion, sexuality, age, disability, socio-economic status and ethnic/racial and cultural background through a multi-agency approach.
- To help and relieve need, hardship, sickness and distress through the access of local, regional, national and international facilities for social welfare, recreation and leisure time occupation with the object of improving the conditions of life for the community.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. Our services have furthered the charity's purposes for the public benefit, enabling members of our communities to link into entitlements, services and opportunities, helping them to settle well into life here in the North West, contributing to community life and the local economy. ICC is recognised locally, regionally, nationally and internationally as a pivotal organisation in its ability to reach some of the most excluded and marginalised members of our communities; individuals and families who are vulnerable through poverty, low income, debt, isolation, poor accommodation, offending, homelessness, poor physical and/or mental health, drug and/or alcohol misuse, domestic abuse, dual diagnosis, offending, racism, harassment, hate crime, cultural and social isolation and exclusion.

Achievements and performance

ICC exists to ensure well informed, empowered, and vibrant Irish, Irish Traveller and Gypsy Traveller communities in the Northwest through service provision, partnership/collaboration. We extend our sincere thanks to everyone connected with ICC: staff, Volunteers, Trustees, community members and partners. It is a privilege to work with such a dedicated team and connect with so many community members who are dealing with huge challenges daily and whose resilience and positivity is inspirational. Neart le Chéile.

We have introduced our Business Plan 2023 – 2026. This sets out our ambition over the next three years; identifying key objectives:

- Strengthen and sustain core services that reach out to and care for the most vulnerable and marginalised Irish emigrants.
- Ensure ICC is a great place to work for everyone.
- Promote equality, diversity and inclusion reaching out to underrepresented groups.
- Build the profile of ICC and in so doing build the profile of Irish communities abroad and facilitate wider reach across communities and strengthen the diaspora voice.

We continue to build capacity through strengthened partnerships and collaboration. We are committed to improving quality in all aspects of our work and task groups continue to drive forward quality assurance standards and systems internally and externally. This year we achieved two external kite marks the Charity Excellence Framework and Advice Quality Standards (AQS). We were delighted to send delegates to the Global Irish Civic Forum 'Le Chéile Arís – Together Again' held at Dublin Castle in April. Colleagues from across the world shared learning on the global delivery of the Irish Governments Diaspora Strategy. The Forum highlighted the pivotal role community organisations play in this important work, supporting the welfare of Irish people abroad and strengthening Ireland's ties with the diaspora.

**IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2023**

We have appointed Zut Media as PR and Marketing partner over the next 12 months. We have co-hosted two initial workshops and we look forward to an enhanced profile for ICC going forward.

We are delighted to welcome new staff Ashleigh McDine, Luke Wallwork and Bernie Cairns to the team. And welcome back to Linda Parker who has returned to ICC following her retirement to take up the administrator position. Sadly, we say farewell to Maev McDaid, Maura Kennedy, Andy Kelly, Simon Barrigan, Aoibhinn Nic Aindreasa and Eloise Andrews. We thank them for their hard work and commitment to ICC and wish them every success for the future.

We also say farewell to Trustees Owen Hagan and Viola Tosh. We thank them for their dedication, insight and wisdom in shaping and driving forward our vision.

We have faced challenges in recruitment and retention of staff in the current labour market, where the charity sector is struggling to remain competitive. Despite budget challenges and following benchmarking exercise comparing terms and conditions of staff with similar organisations we introduced performance related pay banding in April; awarded an immediate salary uplift with an additional 3% increase for inflation.

Partnerships, collaboration, and business development underpin ICC. They are critical in ensuring that the Irish, Irish Traveller and Gypsy Traveller and wider BAME experiences are recognised and continue to inform appropriate agendas, leading to more equitable access to services and opportunities. Key developments this year include:

- Significant developments in Fréa www.frea.org.uk including a successful fundraiser concert in April generated £9000 income across the charities. We look forward to a fundraiser lunch in October (post year end) in partnership with Maguire Family Law; special guest is Dara O'Briain. The Fréa Women of Irish Heritage network continues to grow from strength to strength; with members connecting through fundraising and po bono support.
- Moving for Change continuing to deliver contracts inclusive of new learning with roadside Travellers across Northern Ireland, Scotland, Wales and England.
- New partnerships with Wigan Council, Citizens Advice Liverpool to reach out and connect minoritized communities across the geography.
- Engagement with local universities strengthening links with students who are struggling to settle into life here in the North-West and exploring professional development opportunities in the VCF sector.
- Responding and challenging the development of the Policing, Crime Sentencing and Courts Bill (enacted on 28/06/2022). Section 4 criminalises nomadic families when encamping on land belonging to other people, whereas previously the processes to remove people were within civil court systems, not criminal courts.
- Consultations on the Human Rights Act, as the government is discussing changing over to a British Bill of Rights ICC has fed into this through a response led by PohWer <https://www.pohwer.net>;
- Strategic partner in Liverpool City Regions Directions Programme equipping people who are furthest from the labour market with skills for employment.
- Member of Liverpool City Region Equalities Forum

We have participated in a range of local and regional events including Fréa Women of Irish Heritage bimonthly events and International Women's Day Celebrations, St. Patrick's Day celebrations including attending the Consular event in Manchester. ICC welcomed Minister of State with responsibility for Financial Services, Credit Unions and Insurance Jennifer Carroll MacNeill and her colleagues on St. Patrick's Day. Following the visit, the Minister wrote to ICC saying:

'I can't really put into words how emotional and filled with pride the whole Irish delegation was after our visit. It said so much about what you do as an organisation, particularly when Carl, Raymond and Cathleen shared their stories with the group. The warmth of simply being Irish shone through, and to hear from the likes of Julie and Wendy and the passion they have for what you do is special'.

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2023

ICC also played a part in the Liverpool European Communities Festival aligned to Liverpool's hosting of the Eurovision on behalf of Ukraine. We invited all Irish community groups across culture, heritage, academia, and sport to join the celebrations. As the oldest minority community in the city, we were a guest speaker at the launch event alongside the Ukrainian community, the youngest.

We co-hosted a partnership event with Age Concern and other organisations at 151 Dale Street to raise awareness of loneliness. This event showcased the amazing work we all do to address loneliness and isolation and enabled organisations to get to know each other better to enhance future collaboration.

We are delighted to be a partner in the [Irish Nurses in the NHS Project](#) led by Professor Louise Ryan London Metropolitan University. The project celebrates the significant but not widely known role that Irish nurses played in the NHS. ICC recruited 9 retired nurses who shared their experiences as part of the Liverpool Story of the research. This was launched at the Institute of Irish Studies in June. The [Irish Nurses in the NHS](#) podcast series was launched on 5th July to coincide with the NHS's 75th birthday. The podcast shares the experiences and lives of thousands of nurses who travelled from Ireland, starting in 1948, at the inception of the NHS, through to the 80s. A film documentary is now in post-production and a book on this fascinating subject is due to be published in 2024.

We are centrally involved in Irish in Britain's 50th Anniversary Project

[Home](#)

[Looking Back to Look Forward](#)

[Irish in Britain](#)

We are encouraging as many people as possible to connect to this exciting work to build an exhibition and archive of Irish peoples' experiences in England throughout the decades. We have recruited volunteers and research participants and are looking forward to an exhibition event planned for Liverpool in November 2023.

The delivery of core services has continued this year, responding to increasing demand. Analysis of data from ICC Service User Management System (SUMS) 1st September 2022 – 31st August 2023 evidence the reach, extent, and impact of our work:

ICC Data 1 Sept 2022 - August 2023	No.	Priority Outcome	No.
No. New Referrals	130	Health and Wellbeing	1422
No Active Service Users	876	Accommodation and Tenancy	855
No. Dependents 0-18	188	Managing Money	788
No. Interactions	8547	Education, Training Employment	61
No. Support Requests	3435	Social and Cultural Isolation	353
No. Participants Group		Offending	69
Activities	200	Addictions	17
		Safeguarding	218
		Literacy Support	174
		Digital Inclusion	70
		Household Support Fund	86

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2023

The Advice and Advocacy team continue to deliver critical support, information and guidance. In comparing cross year data, the impact of the cost of living crisis is evident. Community members are struggling to maintain a safe and secure home; manage living costs and healthily feed themselves and their families. From Oct 21 – Sept 2022 ICC supported 718 people, including 191 children: increasing by 11% Oct 22 – Sept 23 to 804 adults and 226 children. Requests for support with finances including welfare entitlements, food, and household goods have increased by 16% from 531 (Jan – Sept 22) compared to 623 for first nine months of 2023. Housing related queries have also increased from 590 to 620. Support to make or renew PIP applications has risen 32% from 189 to 261. In December 2022, Operation Nollaig responded to the additional financial and emotional Christmas pressures faced by community members providing much needed supplies including food and food vouchers. The impact of the cost of living crisis on mental health cannot be underestimated. Since January 2023, ICC team has supported 284 (268 for same period 2022) people around mental health concerns including anxiety and depression.

The cost of living crisis is of course impacting on all communities; however, the communities we serve face additional/compounding challenges:

- Marginalisation, bias, negative stereotyping, exclusion
- Lack of cultural awareness/understanding in wider services
- Community members' lack of knowledge/fear/mistrust of wider services
- Low literacy/digital skills with access to housing, welfare benefits, employment etc increasingly online.
- Barriers faced by migrant communities in accessing a National Insurance Number (NINO) key gateway to employment, welfare benefit entitlements.
- Isolation, loneliness, family estrangement, living in a different country away from family/support networks

The Advice and Advocacy team has been strengthened by the National Lottery funded Travelling To Independence (TTI) programme that engages with community members across Cheshire, strengthening relationships and connections. We expanded our Advice and Advocacy service, offering a dedicated space in Winsford and further community outreach. The TTI Team continue to listen to the needs, challenges and requests from our community members, ranging from everyday queries to more complex, crisis and time sensitive issues. We know that significant and growing concerns are mental health, suicide and domestic abuse; and we are working closely with local partner agencies to support.

TTI staff say:

'I am really enjoying being part of TTI. Every day I am connecting with individuals and families who are struggling to manage the increased cost of living, including energy costs. TTI offers a holistic and person-centred service and to date I have dealt with accommodation issues, welfare benefits advice, and physical and mental health related issues. What I have discovered is that ICC has an excellent reputation amongst community members for understanding culturally sensitive matters and is trusted to provide advice, advocacy and support on complex and challenging issues. This level of trust is best demonstrated when community members refer friends and family to ICC, as this would not happen unless we had proved ourselves to be effective at providing the types of support that is required'.

'Families share how other services do not understand their culture and identity, often expressing that they feel discriminated against on a daily basis. ICC plays a pivotal role in both supporting the community and liaising with external services to give cultural awareness and challenge all types of discrimination and racism. Recent feedback direct from two community members noted that they would not be alive if I had not given them support and if Irish Community Care did not exist. It is both rewarding and shocking to receive feedback like this – I really enjoy my work and whilst Irish Community Care provides excellent and vital services to our overlooked and marginalised communities, there is always more to do. I am aware that the issues are growing. I am hopeful that I and the wider TTI Team can continue to walk alongside our community members and offer assistance and empowerment'.

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2023

The introduction of Fréa specialist team engaging former residents of Irelands Mother and Baby and County Home Institutions, is an important development in the advice and advocacy service. The programme provides information and practical, emotional, and cultural support, linking into the programmes offered by the Irish Government and entitlements here in England. Since its inception the programme has made connections both inside and outside the Irish community, worked with partners in Ireland and set up a crucial partnership with London and the Midlands. We extend our thanks to colleagues at the Embassy of Ireland and in Dublin for acknowledging capacity issues in the programme and investing in additional capacity. This year we recruited to the position of Regional Programme Manager and two Specialist Caseworkers.

In the past 12 months the programme has:

- Reached out to former residents through clear and sensitive communication using social media, posters, email communication and local radio.
- Delivered a successful information session events.
- Delivered practical and emotional support to former residents and / or family members.
- Promoted awareness of the Birth Information and Tracing Act 2022
- Built positive relationships with wider networks including London Survivor Network
- Offered a direct referral pathway to specialist psychological services at ICAP.
- Updated participants in developments in Ireland including progress on the Payment Scheme and plans for Memorialisation.

We are looking forward to taking this important work forward over coming months.

Thanks to funding from the Irish Government Emigrant Support Programme and the Postcode Lottery we have been able to strengthen our CARA Programme which has two strands: Digital Inclusion and Volunteering. Newly appointed Digital Inclusion Officer, Luke Wallwork is taking forward the recommendations of the Fréa Digital Solutions Research Report <https://tinyurl.com/FreaDSRReport>.

ICC intervention has increased digital knowledge and confidence; enabled community members to become digitally connected to widen opportunities, access services in an increasingly online world, helped overcome loneliness and isolation whilst enhancing knowledge, skills and independence. It has also improved digital technologies within the organisation to enable services to connect wider and improving capacity and resilience. Luke says:

'My role as Digital Inclusion Officer in promoting digital literacy and empowerment within the community has been exemplified through the success of the sessions delivered for older people attending Wirral Irish Group and Liverpool Irish Centre. By facilitating active engagement through weekly meetings, composing a bi-weekly newsletter to raise awareness of cybersecurity threats, and providing personalized assistance in acquiring and setting up new phones, I have contributed to enhancing digital skills and knowledge. We are introducing Digital Skills coffee afternoons at 151 Dale St and connecting with communities in Wigan in partnership with the Brian Boru Club. Our success to date is evidence of the importance of a community-driven approach to digital inclusion and the positive impact it can have on empowering individuals to navigate the digital world confidently.

Volunteers are the backbone of ICC. We extend our sincere thanks to everyone who gives their precious time so generously; so that we can reach out and provide wrap around support to people who are isolated and vulnerable. We currently offer four volunteering opportunities: Befriending, Literacy Support, Reception/Administration and Support for Elders Groups. Newly appointed Volunteer Co-ordinator Bernie Cairns is working to increase volunteer acquisition and retention rates across all these areas and offer new opportunities.

Congratulations to ICC volunteer Marian Begley, runner up in this year's Irish in Britain National Volunteer Awards. Marian has been volunteering for many years at ICC; connecting with the elders' groups, making befriending calls during Covid and in recent years welcoming guests to ICC in receptionist role. She is extremely passionate about ICC. Despite recent health challenges, at short notice Marian will come to our aid with a positive mindset and always has a smile on her face. A very well-deserved award.

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2023

The Community Health Champions Programme was initially set up to engage people from BAME communities offering support to access Covid testing and vaccination, track and trace. More recently the work focusses on increasing the uptake of MMR childhood vaccinations as current rates are alarmingly low, posing a risk of an epidemic outbreak. Through surveys, targeted campaigns, community outreach, and partnerships, we aim to raise awareness and dispel vaccination myths. The programme also facilitates access to mainstream health services including GP registrations and mental health support. With public health partners we are exploring social and cultural isolation and mental health and how the current economic / cost of living crisis further compound these experiences. The NHS Charities Together Programme in Cheshire East has a specific focus on addressing health inequalities for Gypsy Traveller communities in the area. We are delighted to work in partnership with CHAWREC and Pathways CIC in this programme.

Acknowledgements

Sustainability continues to be a major challenge, particularly in light of global political uncertainty and the cost of living crisis.

ICC is deeply indebted to our funders whose continued investment, understanding and support has enabled us to provide much needed services. We acknowledge the continued support from the Irish Government Emigrant Support Programme through the Department of Foreign Affairs. This programme invests significantly in advice, advocacy and community support including CARA and Mother and Baby and County Home Institutions programmes. We were delighted to be selected as one of three organisations in the country to pilot a three-year multi annual funding programme.

Continued support from public bodies (council and health) in Cheshire, Liverpool, Wigan, and Wirral enables ICC to deliver vital support services to our communities across the Northwest and to work in partnership to highlight and address the particular concerns of local communities.

The Irish Youth Foundation continues to recognise the difficulties faced by young people and families in our communities. It supports our work in offering a vital support service to people either newly arrived or settled here e.g., finding a place to live, a job or training, keeping well, managing debt and the increasing cost of living, keeping connected to culture, community and home.

The Ireland Funds enable ICC to provide direct practical, material and financial support to individuals who are struggling to make ends meet- especially in the aftermath of the covid-19 pandemic and the current cost of living crisis.

Our application to Lloyds Bank Foundation Racial Equity Programme 2021; was successful resulting in a £50,000 investment over a two-year period with the additional benefits of support in recruiting Trustees, reviewing the fundraising plan and help with IT.

We are now in the second year of support from the National Lottery Community Fund (NLCF) to develop the Travelling to Independence Programme in Cheshire. We have appointed LCVS as external evaluators, and we are looking forward to the draft report over coming months.

We welcome funding from MerseyCare's micro commissioning programme. Through this we have worked in partnership with Citizens Advice Liverpool and Granby Toxteth Development Trust to improve access to Citizens Advice service for minoritized communities.

The successful outcome of our application to the Postcode Neighbourhood Trust enables us to enhance capacity in the team and provide wrap around support to community members through volunteering.

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2023

As we know the future of all funding remains uncertain as global and national economic uncertainty impacts on public bodies, businesses, and charitable trusts. ICC will continue to maintain a strong and robust position to lobby for investment in community specific services to effectively reach those most in need of support. We will do this through:

- Excellent governance
- Reviewing fundraising plans
- PR and Marketing; sharing outcomes and impact
- Longstanding Relationships with Key Funders
- Partnership and Collaboration
- Business and Philanthropic support via FRÉA
- Excellent Financial Management
- Reserves and Contingency Planning

ICC is all about Care, Community and Connection. Thanks to all Friends of ICC i.e. funders and donors, volunteers who give their time so generously and are the backbone of ICC; everyone who has attended or supported community events or organised fundraising activities on our behalf, community members who continue to inspire us all with their resilience in managing the difficulties they face daily, partner agencies who work with us to provide vital support to people in times of crisis, hardship and distress. We are stronger together. Neart Le Chéile.

Financial review

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

Income for the year totalled £831,956 (2022: £786,437) of which £780,004 (2022: £698,448) related to funds upon which a restriction was placed. Total expenditure was £714,528 (2022: £666,613) giving an overall surplus for the year of £117,428 (2022: £119,824). At the year end, total reserves were £932,988 (2022: £815,560) of which £606,609 is restricted.

Investment policy and objectives

The Trustees have considered the most appropriate policy for investing resources and have decided that bank deposits meet their requirement for short and medium term protection of resources. The Trustees consider the return on funds from this source to be the most suitable currently available.

Reserves Policy

It is the policy of the charitable company to create and maintain unrestricted funds which are not committed to or invested in tangible fixed assets at a level which, because of the relatively limited amounts involved, provides as much assurance of future operating resources as possible. Operating resources are to cover management, administration and support costs and to respond to unforeseen circumstances. The current level of free reserves is £76,379. This level of reserves is considered necessary to ensure short term continuance of activity levels in the event of significant reductions in or cessation of funding.

Risk Policy

The Trustees have examined the major strategic, business and operational risks which the charitable company may face and believe that all the major risks have been identified. The Trustees have adopted a formal risk assessment procedure and have established systems to ensure that the necessary steps can be taken to lessen these risks.

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2023

Plans for Future Periods

As we manage the current economic uncertainties and cost of living crisis; we recognise there are significant challenges ahead for all. We will deliver on our Business Plan to ensure:

- Our communities are well informed, empowered, and vibrant.
- ICC's sustainability and future development as a leading participant in the provision of support, information, and guidance for all Irish communities in the Northwest.
- We meet the many challenges and opportunities ahead.

We will continue to offer rewarding but demanding work to all who work here as staff and volunteers. We will develop new ways to connect people who come through our door and harness individual and community strengths to influence change.

Going concern

The use of the going concern basis of accounting is considered appropriate because there are no material uncertainties or conditions that may cast significant doubt about the ability of the charitable company to continue as a going concern. Income is expected to remain consistent, and any decrease would be matched by a decrease in associated costs. The Trustees believe that the charitable company is well placed to manage its operational risks successfully despite the current uncertain economic outlook.

Structure, governance and management

The organisation is a charitable company, limited by guarantee (registered in England and Wales company no.07259164), incorporated on 19 May 2010. The company was established under a Memorandum of Association, which established the objects and powers of the company and is governed by its Articles of Association.

The charitable company was registered with the Charity Commission on 6 July 2010 as a charity (charity no.1136760) to promote the welfare and inclusion of our communities in general and our Irish and Irish Traveller communities in particular throughout Merseyside and surrounding areas and to help and relieve need, hardship, sickness and distress through access to local, regional, national and international facilities for social welfare, recreation and leisure time occupation with the object of improving the conditions of life for the community.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

E Carruthers (Chairperson)

L Davies-Myatt

O Hagan (Treasurer) (Resigned 28 March 2023)

S Hillhouse (Vice Chairperson)

P Hinton

D McDonagh

A Wiswell MBE

W Hughes

J Hughes

V Tosh (Appointed 29 November 2022 and resigned 13 September 2023)

C Dunne (Appointed 26 September 2023)

G Hennessy (Treasurer) (Appointed 28 November 2023)

**IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2023**

Appointment of trustees, membership and board functioning

The Board of Trustees is responsible for setting the strategic direction of the organisation while day to day management is devolved to Breege McDaid, the Director. The trustees meet bi-monthly or more frequently, if required, with committees meeting bi-monthly and task groups developed when necessary.

New trustees are proposed and agreed at trustees' meeting and their training needs are assessed and the appropriate skills developed.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the charitable company and guarantee to contribute £10 in the event of a winding up.

Auditor

Our current Auditor BWM Chartered Accountants were reappointed in 2023 after a successful response to our March 2023 tender document.


Disclosure of information to auditor

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

Small company provisions

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

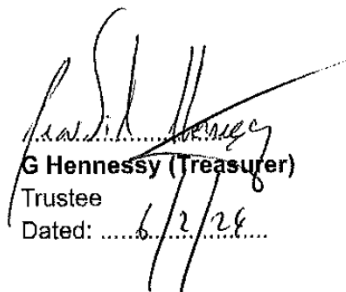
On behalf of the board of trustees



S Hillhouse (Chairperson)

Trustee

Dated: 6/2/24



G Hennessy (Treasurer)

Trustee

Dated: 6/2/24

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 AUGUST 2023

The trustees, who are also the directors of Irish Community Care Ltd for the purpose 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 that 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;
- 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 financial statements; and
- 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 that 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.

IRISH COMMUNITY CARE LTD COMPANY LIMITED BY GUARANTEE INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF IRISH COMMUNITY CARE LTD

Opinion

We have audited the financial statements of Irish Community Care Ltd (the 'charitable company') for the year ended 31 August 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF IRISH COMMUNITY CARE LTD**

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

**IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF IRISH COMMUNITY CARE LTD**

The extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

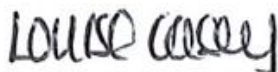
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

**IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF IRISH COMMUNITY CARE LTD**

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Louise Casey ACA (Senior Statutory Auditor)
for and on behalf of BWM**

26/02/2024

**Chartered Accountants
Statutory Auditor**

Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	4,550	-	4,550	5,328
Charitable activities	4	47,402	780,004	827,406	781,109
Total income		51,952	780,004	831,956	786,437
<u>Expenditure on:</u>					
Charitable activities	5	93,455	621,073	714,528	666,613
Total expenditure		93,455	621,073	714,528	666,613
Net movement in funds		(41,503)	158,931	117,428	119,824
Reconciliation of funds					
Fund balances at 1 September 2022		367,882	447,678	815,560	695,736
Fund balances at 31 August 2023		326,379	606,609	932,988	815,560

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
Income from:				
Donations and legacies	3	5,328	-	5,328
Charitable activities	4	82,661	698,448	781,109
Total income		87,989	698,448	786,437
Expenditure on:				
Charitable activities	5	52,236	614,377	666,613
Total expenditure		52,236	614,377	666,613
Net movement in funds		35,753	84,071	119,824
Reconciliation of funds				
Fund balances at 1 September 2021		332,129	363,607	695,736
Fund balances at 31 August 2022		367,882	447,678	815,560

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

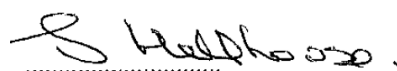
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 31 AUGUST 2023

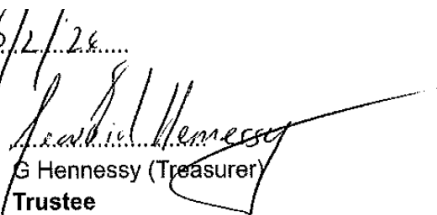
	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		-		158
Current assets					
Debtors	12	108,740		519,030	
Cash at bank and in hand		891,773		398,146	
		<u>1,000,513</u>		<u>917,176</u>	
Liabilities					
Creditors: amounts falling due within one year	13	(67,525)		(101,774)	
			932,988		815,402
Total net assets			<u>932,988</u>		<u>815,560</u>
The funds of the charity					
Restricted funds	17		606,609		447,678
Designated funds	18	250,000		250,000	
General unrestricted funds		<u>76,379</u>		<u>117,882</u>	
Total unrestricted funds			<u>326,379</u>		<u>367,882</u>
Total charity funds			<u>932,988</u>		<u>815,560</u>

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

The accounts were approved by the Trustees on 6/2/24



S Hillhouse (Chairperson)
Trustee



G Hennessy (Treasurer)
Trustee

Company Registration No. 07259164

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Net cash used in operating activities	21		493,627		29,425
			<hr/>		<hr/>
Net increase in cash and cash equivalents			493,627		29,425
Cash and cash equivalents at beginning of year			398,146		368,721
			<hr/>		<hr/>
Cash and cash equivalents at end of year			891,773		398,146
			<hr/> <hr/>		<hr/> <hr/>

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

Irish Community Care Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 151 Dale Street, Liverpool, L2 2AH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the 'going concern' basis of accounting in preparing the accounts.

1.3 Charitable funds

Funds held by the charitable company are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.4 Income

All income is included in the Statement of Financial Activities when the charitable company is entitled to it and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when received
- Grants are included in the Statement of Financial Activities when receivable and expenditure is matched to the related fund
- Capital grants are recognised in the Statement of Financial Activities when receivable. Capital grants received for the purpose of providing fixed assets are accounted for immediately as restricted funds. The treatment of fixed assets purchased depends on the basis on which they are held. If required by the terms of the grant, the fixed asset is held in a restricted fund but where the acquisition of the fixed asset discharges the restriction, the asset will be held in an unrestricted fund. The relevant fund is then reduced over the estimated useful economic life of the asset in line with its depreciation.
- Contractual income for services performed is recognised in the Statement of Financial Activities to the extent that the charity has provided the service.

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charitable company.

1.6 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation and any impairment losses.

All assets costing more than £500 are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	14.25% on a straight line basis
Computers	14.25% on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	4,550	5,328

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

4 Charitable activities

	2023	2022
	£	£
Advice and support services		
Services provided under contract	27,844	32,744
Performance related grants	781,154	743,548
Other income	18,408	4,817
	<u>827,406</u>	<u>781,109</u>
 Analysis by fund		
Unrestricted funds	47,402	82,661
Restricted funds	780,004	698,448
	<u>827,406</u>	<u>781,109</u>
 Performance related grants		
Irish Government Department of Foreign Affairs Emigrant Support Programme	437,962	456,441
Postcode Neighbourhood Trust	25,000	-
Liverpool City Council	74,041	32,978
Citizen's Advice Liverpool	-	18,760
Cheshire West and Chester Council	15,150	6,313
Lloyds Bank Foundation	27,250	25,000
National Lottery Community Fund	133,917	127,551
Wirral Borough Council	47,667	52,000
Irish Youth Foundation	2,000	12,000
Cheshire & Wirral NHS Partnership	10,000	-
Other grants	8,167	12,505
	<u>781,154</u>	<u>743,548</u>

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

5 Charitable activities

	2023	2022
	£	£
Advice and support services		
Staff costs	215,141	292,468
Office and other costs	68,497	77,029
Project costs	59,019	17,256
	<u>342,657</u>	<u>386,753</u>
Share of support costs (see note 6)	355,923	270,541
Share of governance costs (see note 6)	15,948	9,319
	<u>714,528</u>	<u>666,613</u>
Analysis by fund		
Unrestricted funds	93,455	52,236
Restricted funds	621,073	614,377
	<u>714,528</u>	<u>666,613</u>

6 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Staff costs	290,562	-	290,562	225,784	225,784
Depreciation	158	-	158	251	251
Head Office	65,203	-	65,203	44,506	44,506
Audit fees	-	5,306	5,306	-	5,056
Accountancy	-	2,230	2,230	-	1,760
Legal and professional	-	8,412	8,412	-	2,503
	<u>355,923</u>	<u>15,948</u>	<u>371,871</u>	<u>270,541</u>	<u>279,860</u>
Analysed between					
Charitable activities	<u>355,923</u>	<u>15,948</u>	<u>371,871</u>	<u>270,541</u>	<u>279,860</u>

Support and governance costs are recharged to direct charitable activities.

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

7 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor	2023 £	2022 £
Audit of the charity's annual accounts	5,306	5,056
Non-audit services		
All other non-audit services	2,230	1,760

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2022: none), one trustee was reimbursed expenses during the year of £259 (2022: none).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Charitable	17	20

Employment costs

	2023 £	2022 £
Wages and salaries	457,007	462,031
Social security costs	30,392	37,170
Other pension costs	18,304	19,051
	505,703	518,252

There were no employees whose annual remuneration was £60,000 or more (2022: none).

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

10 Tangible fixed assets

	Fixtures, fittings & equipment £	Computers £	Total £
Cost			
At 1 September 2022	22,826	7,203	30,029
Disposals	-	(7,203)	(7,203)
At 31 August 2023	22,826	-	22,826
Depreciation and impairment			
At 1 September 2022	22,826	7,045	29,871
Depreciation charged in the year	-	158	158
Eliminated in respect of disposals	-	(7,203)	(7,203)
At 31 August 2023	22,826	-	22,826
Carrying amount			
At 31 August 2023	-	-	-
At 31 August 2022	-	158	158

11 Financial instruments

	2023 £	2022 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	992,775	909,679
Carrying amount of financial liabilities		
Measured at amortised cost	58,688	11,445

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	33,967	447,678
Other debtors	76	76
Prepayments and accrued income	74,697	71,276
	108,740	519,030

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

13 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	14	8,837	90,329
Trade creditors		4,038	1,639
Other creditors		42,848	928
Accruals		11,802	8,878
		<u>67,525</u>	<u>101,774</u>

14 Deferred income

	2023 £	2022 £
Other deferred income	<u>8,837</u>	<u>90,329</u>
Total deferred income at 1 September 2022	90,329	135,886
Amounts received in year	8,837	90,329
Amounts credited to statement of financial activities	<u>(90,329)</u>	<u>(135,886)</u>
	<u>8,837</u>	<u>90,329</u>

Included in deferred income are receipts from Cheshire West and Cheshire Council which relate to a future accounting period and will be recognised to match the delivery of the service.

15 Retirement benefit schemes

The charitable company operates a defined contribution pension scheme for qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to the statement of financial activities in respect of defined contribution schemes was £18,304 (2022: £19,051).

16 Operating lease commitments

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

	2023 £	2022 £
Within one year	21,729	20,086
Between two and five years	12,886	30,129
	<u>34,615</u>	<u>50,215</u>

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes.

	Movement in funds			Movement in funds			
	Balance at 1 September 2021	Income	Expenditure	Balance at 1 September 2022	Income	Expenditure	Balance at 31 August 2023
	£	£	£	£	£	£	£
Irish Government Department of Foreign Affairs Emigrant Support Programme	243,107	456,440	(368,691)	330,856	437,962	(371,578)	397,240
Irish Youth Foundation	7,500	12,000	(12,000)	7,500	2,000	(9,500)	-
Cheshire and Wirral Partnership	-	-	-	-	10,000	(10,000)	-
Cheshire West and Chester Council	6,312	6,312	(6,312)	6,312	15,150	(12,625)	8,837
Cheshire Halton and Warrington Race Equality Council	-	-	-	-	20,100	(20,100)	-
National Lottery Community Fund	87,188	127,551	(115,249)	99,490	133,917	(98,400)	135,007
Wirral CCG	19,500	52,000	(71,500)	-	-	-	-
Ireland Fund of GB	-	4,000	(480)	3,520	6,000	(9,520)	-
Liverpool City Council - CEV	-	15,145	(15,145)	-	30,291	(30,291)	-
Liverpool City Council - CC	-	25,000	(25,000)	-	43,750	(29,227)	14,523
Postcode Neighbourhood Trust	-	-	-	-	25,000	-	25,000
Wirral Borough Council	-	-	-	-	47,667	(21,665)	26,002
Other funds	-	-	-	-	8,167	(8,167)	-
	<u>363,607</u>	<u>698,448</u>	<u>(614,377)</u>	<u>447,678</u>	<u>780,004</u>	<u>(621,073)</u>	<u>606,609</u>

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

17 Restricted funds

(Continued)

Irish Government Department of Foreign Affairs Emigrant Support Programme award of £437,962 2022 – 2023 contributes towards staff salaries and running costs of the following services:

- Community Programme: Advice, Advocacy and Community Development - £249,690
- Irish Traveller Service - £47,906
- CARA Digital Inclusion and Volunteer Programme - £52,500
- Fréa Mother and Baby and County Home Institutions Programme - £130,244

The award also reflects clawback due to delays in recruitment in the 2022 – 2023 programmes:

- CARA Digital Inclusion and Volunteer Programme £19,125
- Fréa Mother and Baby and County Home Institutions Programme £23,253

The balance as of 31 August 2023 includes the balance of funding for the above programmes to 30 June 2024.

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

17 Restricted funds

(Continued)

Continued support from public bodies (council and health) in Cheshire, Liverpool, Wigan, and Wirral partnership to highlight and address the particular concerns of local communities:

- Cheshire West and Chester Council funding supports the delivery of ICC Cheshire satellite service delivering advice, guidance and support to the Irish Traveller and Gypsy Traveller communities in the area.
- Wirral Clinical Commissioning Group and Wirral Borough Council - contribution towards Wirral BAME Covid 19 and Community Health Programme
- Liverpool City Council funds the Community Health Programme, including the Community Champions working to address health inequalities in excluded communities in the city.

The Irish Youth Foundation continues to recognise the difficulties faced by young people and families in our communities. It supports our work in offering a vital support service to people either newly arrived or settled here e.g., finding a place to live, a job or training, keeping well, managing debt and the increasing cost of living, keeping connected to culture, community and home.

Cheshire and Wirral Partnership funding to address the mental health concerns and in particular the risk of suicide in the Irish Traveller and Gypsy Traveller communities in West Cheshire.

Cheshire Halton and Warrington Race Equality Council (CHAWREC): Funding drawn down the Government's Household Support Fund by CHAWREC channelled through ICC to ensure equitable access for the Irish Traveller and Gypsy Traveller communities.

National Lottery Community Fund provides funding for Travelling to Independence; a community development programme engaging Irish Traveller and Gypsy Traveller communities in Cheshire. An underspend has arisen due to recruitment challenges. Considering this, we have agreed with the funder that the programme will be extended beyond the original conclusion date of March 2024.

The Ireland Funds (previously Ireland Fund of GB) enable ICC to provide direct practical, material and financial support to individuals who are struggling to make ends meet- especially in the aftermath of the Covid-19 pandemic and the ongoing cost of living crisis.

The successful outcome of our application to the Postcode Neighborhood Trust enables us to enhance capacity in the team and provide wrap around support to community members through volunteering.

Other funds include:

LCVS Community Impact Fund - £1,200 towards improving Health and Wellbeing through intergenerational art, culture and education and The Women's Organisations - £6,967 towards the conclusion of the delivery phase of the Directions Programme and transition to a strategic partner in the programme.

The prior year included £3,200 from the Irish Government COVID-19 Response Fund for Irish Communities Abroad: Funding for Operation Nollaig: tackling social isolation and loneliness within our communities over the winter period 2020/2021.

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 September 2021 £	Transfers £	Balance at 1 September 2022 £	Transfers £	Balance at 31 August 2023 £
Contingency fund	230,000	20,000	250,000	-	250,000
	<u>230,000</u>	<u>20,000</u>	<u>250,000</u>	<u>-</u>	<u>250,000</u>

This fund will be used in the event of a very significant reduction in the amount of grant from the Irish Government necessitating the termination of staff contracts and possible closure of the Charity.

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 August 2023 are represented by:						
Tangible assets	-	-	-	158	-	158
Current assets/(liabilities)	326,379	606,609	932,988	367,726	447,676	815,402
	<u>326,379</u>	<u>606,609</u>	<u>932,988</u>	<u>367,884</u>	<u>447,676</u>	<u>815,560</u>

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 No	2022 No
Key management personnel	<u>3</u>	<u>3</u>
	£	£
Aggregate remuneration	<u>154,246</u>	<u>128,889</u>

One trustee donated £720 during the year (2022: one trustee donated £720).

There were no other related party transactions in the year (2022: none).

IRISH COMMUNITY CARE LTD
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

20 Related party transactions **(Continued)**

No guarantees have been given or received.

21 Cash generated from operations	2023	2022
	£	£
Surplus for the year	117,428	119,824
Adjustments for:		
Depreciation and impairment of tangible fixed assets	158	251
Movements in working capital:		
Decrease/(increase) in debtors	410,290	(48,957)
Increase in creditors	47,244	4,051
(Decrease) in deferred income	(81,492)	(45,745)
Cash generated from operations	493,628	29,424

22 Company limited by guarantee

Irish Community Care Limited is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £10 in the event of winding up the charity.

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