

IRISH COMMUNITY CARE MANCHESTER

England & Wales · Charity number 1169291

Details

Other names ICCM

Status Registered

Legal form Charitable company

Company number [09877345](#)

Registered 2016-09-21

Register [View on the Charity Commission register](#)

Contact

Address 895 Stockport Road
Levenshulme
Manchester
M19 3PG

Phone 01612059105

Email headoffice@irishcommunitycare.com

Website <http://irishcommunitycare.com/>

Activities

Objects: THE OBJECTS OF THE CHARITY ARE TO PROMOTE THE BENEFIT OF THE INHABITANTS OF MANCHESTER AND ITS SURROUNDING AREAS, AND IN PARTICULAR BUT NOT EXCLUSIVELY PERSONS OF IRISH DESCENT, REGARDLESS OF SEX, POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING WITH LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS TO: A) PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE TIME OCCUPATIONS WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE INHABITANTS.B) PRESERVE AND PROTECT GOOD HEALTH BY THE PROVISION AND DISSEMINATION OF HEALTH CARE ADVICE AND INFORMATION.C) RELIEVE ELDERLY PEOPLE WHO ARE IN FINANCIAL NEED, BY PROVIDING ITEMS, SERVICES AND FACILITIES TO RELIEVE THE NEEDS OF SUCH PERSONS.

Activities: Throughout Greater Manchester we run social groups for the over 50s. We also run one to one advice sessions in relation to benefits applications and provide advice for those trying to get Irish government documentation.We have an outreach worker who works with the Irish traveler population in the region and we provide for the burial of persons of Irish descent who have no next of kin.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Recreation
- **Who:** Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Manchester City
- Salford City
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£569,257	£574,870	£106,424	14
2023-12-31	£438,962	£498,342	-	-
2022-12-31	£364,383	£406,873	-	-
2021-12-31	£302,662	£330,965	-	-
2020-12-31	£250,266	£222,285	-	-

Trustees

Name	Role	Appointed
BARBARA AHERNE		2017-02-10
Brendan Hegarty		2024-02-06
Colette Lennon		2025-10-01
Dr Ann Marie O'Brien Potter		2021-06-02
Dr Noel Patrick Russell		2019-05-21
Geraldine Vesey		2018-04-04
Joseph Michael Martin Lynch		2025-10-01
Michael David Gorman		2021-06-02
Sinead Barry		2024-12-03

IRISH COMMUNITY CARE MANCHESTER

England & Wales - Charity number 1169291

Accounts

CHARITY REGISTRATION NO. 1169291
COMPANY REGISTRATION NO. 9877345

IRISH COMMUNITY CARE MANCHESTER

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2024

IRISH COMMUNITY CARE MANCHESTER

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Financial Statements

Charity Number 1169291

Company Number 9877345

Principal Office & Registered Office

895 Stockport Road, Levenshulme
Manchester, M19 3PG

Independent Examiners

Community Accountancy Service Ltd
The Grange, Pilgrim Drive
Beswick, Manchester
M11 3TQ

Bankers

Metro Bank Plc
One Southampton Row
Bloomsbury
London
WC1B 5HA

The Charity Bank
Fosse House
182 High Street
Tonbridge
TN9 1BE

Trustees

The trustees serving during the year and since the year end were as follows:

Dr Ann Marie O'Brien Potter (Elected as Chair 5th November 2024)

Martin Connolly (resigned as Chair 5th November 2024 but remains a trustee)

Brendan Hegarty (appointed 6th February 2024, elected as Treasurer 5th November 2024)

Barbara Aherne (resigned as Treasurer 5th November 2024 but remains a trustee)

Michael David Gorman (Vice-Chair)

Dr Noel Russell (Secretary)

Geraldine Vesey

Sinead Barry (appointed 3rd December 2024)

Elaine Roche (resigned 12TH June 2024)

Senior employees

CEO Patrick Morrison

Service Manager Martin Moran

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2024

The trustees present their report and the audited financial statements for the year ended 31 December 2024.

Included within the trustees' report is the directors' report as required by company law.

The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and

Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, governance and management.

Irish Community Care Manchester was incorporated on 18th November 2015 and registered as a Charity with the Charity Commission on 21st September 2016 and governed by its Articles of Association.

The minimum number of trustees shall be 3 but (unless otherwise determined by ordinary resolution) shall not exceed 12. At every AGM, one third of the Trustees shall retire from office, based on those who have served longest, and will be eligible for re-election. No one shall serve more than 6 consecutive years as a Trustee without taking a break of at least one year, except in exceptional circumstances.

The organisation is overseen by the Board of Trustees. The Board of Trustees operate two sub-committees, a Finance Sub Committee (Chaired by Brendan Hegarty) and Governance Sub Committee (Chaired by Geraldine Vesey). Both sub committees have established Terms of References outlining the scope of their delegated authority. Minutes from sub-committees are provided to the full trustee board for discussion.

The day to day running of the charity is organised by the CEO who is also responsible for strategic leadership and policy implementation on behalf of the board.

The CEO is supported by the Service Manager, Advocacy and Advice Manager and Community Engagement Manager who supervises frontline workers and direct delivery to service users. Individual staff members are responsible for the day-to-day management of their individual projects.

In addition, the charity has over 40 volunteers who support the provision of services and activities.

Risk Management

The responsibility for risk management within ICCM rests ultimately with the Board of Trustees and through delegation of powers to the CEO and Service Manager; risk is managed through assessment via Board meetings.

Key risks for the organisation pertain to Government social and economic policy in both Great Britain and Ireland. The Charity recognises that the demands on services continue to increase as the community ages and increasingly face ever more multiple and complex issues. Changes to welfare and benefits as well as uncertain economic times continue to impact on our community.

Census and other data continues to give insights into the demographic makeup of the Irish community highlighting social issues, health concerns and the age of the community. Incidents involving the policing of Traveller communities has again highlighted the need for more work to be done in supporting this vulnerable group as well as work to improve understanding of the community and eliminate prejudice and discrimination.

The charity's reliance on grant funding continues to be a risk. The charity is actively seeking to diversify its income, exploring other avenues of fundraising, increasing donations and generating a stronger earned income. The charity is also working towards being able to tender for delivery contracts from the local and combined authority, NHS services, and social housing providers. However, there is a lack of any significant opportunity due to the current economic climate. While grant funding is positive and welcome it does not allow the charity to build its reserves. The reliance on grant funding is limiting to the charity in being able to remain competitive so as to attract and retain staff.

Objects and Activities

The objects of the Charity are to promote the benefit of the inhabitants of Greater Manchester, and in particular but not exclusively persons of Irish descent, regardless of sex, political, religious or other opinions, by associating with local authorities, voluntary organisations and inhabitants to----

- (a) provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life of the inhabitants.
- (b) preserve and protect good health by the provision and dissemination of health care advice and information.
- (c) relieve elderly people who are in financial need, by providing items, services, and facilities to relieve the needs of such persons.

The trustees review the aims, objectives, and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Our services respond effectively, both collectively and individually, to meet the diverse and evolving needs of Irish emigrants, disadvantaged people and those who are vulnerable. In addition, we continue to provide a range of opportunities for people to connect and celebrate Irish culture and heritage.

- Advice services to people in relation to their welfare benefits applications, including appeals so that they are able to apply for the benefits they are entitled to.
- Supporting the vulnerably housed and those facing eviction to have suitable accommodation and to prevent homelessness.
- Reduce social isolation for older people through our weekly social lunch groups at three locations across Manchester.
- Support with applications for Irish pensions, passports, and other personal documents for example birth certificates. This enables people to maintain and strengthen their links between Ireland and their Irish heritage.
- Provide access to respectful and dignified burials for people with no next of kin. Where there is no documentation available, we can also help with tracing relatives.

- Supporting new emigrants to Manchester
- The allotment project provides support to service users to improve their health and well-being.
- Our Advocacy and Support service provides intensive support to people with complex needs on a longer-term support programme.
- Significant investment continues to be made in engaging with the wider VCSE sector building reputation with local authorities and statutory bodies.

Our community activity, lunch groups and new activity groups are going from strength to strength as we continue to support our older people and engage more broadly with younger generations of Irish in the city. The Irish book club, History group and Cailíní young women's group are all peer led and bring together previously unconnected members of the community. Likewise, our support for Fréa's Women of Irish Heritage Business network has helped to put ICCM on the map with professionals and the business community who have not engaged with the charity before.

The charity is uniquely positioned in Greater Manchester to provide a culturally specific advisory role, as a leading voice for the Irish and Irish Traveller communities. This has continued to develop through Cultural Awareness training being delivered to front line professionals of statutory and Local Authority groups including GM police.

We have dealt with 519 Advice and information cases including 189 passport applications.

Through our Advocacy work...

- 137 people have benefited from housing support
- 167 people have received support with finances, debt or banking 88 people reporting they felt their finances were now more manageable.
- We helped 93 people get mental health support and 127 people told us their mental health had improved through our support
- 100 people have received support with digital access and 69 people have benefited from basic literacy support.
- 234 people told us they now feel happier, more confident and have increased self-esteem.
- Over 265 people continue to attend our lunch clubs on a weekly basis

Specific outcomes continue to be achieved including:

- Successful PIP applications and appeals that include significant amounts of back payments.
- Secured tenancies and homeless prevention
- Improved finances and reductions in debt
- Daily living support such as obtaining essential appliances via grant applications
- Increased cultural connection and reduced isolation

- Successfully obtaining passports, birth certificates and applications for foreign birth registrations.

In addition, the charity has been invited to apply for multi-annual funding from the Irish Government, Emigrant Support Programme which represents a strengthening of the relationship with one of our main funders and shows the growing confidence in the delivery of the charity.

The charity continues to be committed to the continuous professional development of all staff in order for them to meet the support needs of clients and remain up to date with best practise, national guidelines and legislation. We pride ourselves on delivering excellent frontline community services supporting the most vulnerable and marginalised within our society, in particular, older people. This is delivered by our experienced staff supported by a wealth of passionate, skilled, and experienced volunteers. Significant training has been provided for staff and volunteers to empower, increase skills, and confidence in delivery.

The charity continues to work on Investors in Volunteers accreditation and is now a registered 3rd party hate crime reporting centre.

We continually consult with the people who use our services to understand their needs, the challenges they experience and for us to review our systems so that we can support them the best way we can.

Funding Awarded in the year ended 31st December 2024

Irish Government Emigrant Support program £245,610
National Lottery Reaching Communities Fund £129,462
National Lottery Cost of Living Grant £74,885
Manchester City Council Cost of Living Grant £5,000
The Ireland Funds of Great Britain £5,000
Irish Youth Foundation £1,500

Finances

The charity finished the year with a total income of £569,257 (2023 £438,962) and expenditure of £574,870 (2023 £498,342) leaving a small deficit of £5,613 (2023 £59,380). Unrestricted reserves at 31st December 2024 were £37,717 and restricted reserves £68,707.

Future Funding Plans

Throughout 2025 ICCM will be continuing in its efforts to raise income from grant funding opportunities, community fundraising events and charitable donations. The senior staff team continue to identify new funding opportunities in grants and have undertaken some initial work to get the charity contract ready for being able to tender when LA contracts come up.

Significant partnerships have also been established focusing on St Patrick's day events to provide income generating potential.

The strategic plan for the charity is awaiting final board sign-off, this will set the direction of the charity to 2030 and will be enacted through yearly operational plans. Through the Strategic plan the charity has identified a number of medium/longer term aspirations which will be developed through the shorter term (1-3yr) performance indicators of the operational plan so that the charity remains resilient and responsive to the community's needs as well as being focussed on longer term growth.

The Charity is currently seeking an external consultant to support its work in diversifying funding and maximising income generation. Primarily this is to reduce the charity's dependence on existing large grant funders and increase its unrestricted reserves.

Continuing investment in Fréa, the partnership between Irish Community Care (based in Liverpool), Leeds Irish Health & Homes and ICCM has provided wider opportunities for working and joint projects. The fundraising element of this has focussed on the inaugural St Patrick's day ball being planned for March 2025 and the Big Irish Breakfast fundraising campaign plus the continuing development of the Women of Irish Heritage Professional Network.

The Fréa partnership has allowed the development of the Renewing Roots program to support former residents of Mother and baby & county homes. The project is in receipt of additional funding through the Irish Government.

Reserves Policy Statement

The Charity trustees aim to retain sufficient in reserves to protect current projects against possible reduction in funding from external partners. Currently 3 months expenditure is approximately £125k. Details of restricted funds are set out in Note 14. The unrestricted funds are used by the Charity to fund future activities and to cover gaps in funding.

Responsibilities of Trustees

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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees are also responsible for safeguarding the assets of the charity and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

Signed by order of the Trustees.

Approved by the Board of Trustees on:

3/6/25

Signed on their Behalf by: Dr Ann Potter



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF IRISH COMMUNITY CARE MANCHESTER

I report on the accounts of the company for the Year Ended 31st December 2024, which are set out on pages 8 to 21.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, except as shown below, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



EL Anderson MA FCA CTA
Community Accountancy Service Ltd
The Grange, Pilgrim Drive
Beswick, Manchester, M11 3TQ

Date: 3rd June 2025

Irish Community Care Manchester

Statement of Financial Activities For the year ended 31 December 2024
(Including income and expenditure account)

	Notes	31 December 2024			31 December 2023		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds	Funds	Funds	Funds	Funds
		£	£	£	£	£	£
INCOME:							
Donations and legacies	2	17,493	117	17,610	14,498	1,195	15,693
Charitable Activities	3	32,513	466,354	498,867	25,666	340,698	366,364
Other Trading Activities	4	51,407	-	51,407	56,634	271	56,905
Bank Interest		1,373	-	1,373	-	-	-
TOTAL INCOME		102,786	466,471	569,257	96,798	342,164	438,962
EXPENDITURE:							
Cost of Raising Funds	5	(22,218)	-	(22,218)	(17,557)	-	(17,557)
Charitable Activities	5	(125,110)	(427,542)	(552,652)	(105,981)	(374,804)	(480,785)
TOTAL EXPENDITURE		(147,328)	(427,542)	(574,870)	(123,538)	(374,804)	(498,342)
NET INCOME / (EXPENDITURE)		(44,542)	38,929	(5,613)	(26,740)	(32,640)	(59,380)
Transfer between funds	14	30,973	(30,973)	-	7,886	(7,886)	-
NET MOVEMENT IN FUNDS		(13,569)	7,956	(5,613)	(18,854)	(40,526)	(59,380)
Balance Brought Forward		51,286	60,751	112,037	70,140	101,277	171,417
TOTAL FUNDS CARRIED FORWARD	14	37,717	68,707	106,424	51,286	60,751	112,037

The notes on pages 10 to 21 form part of these accounts.

Irish Community Care Manchester
Balance sheet as at 31 December 2024

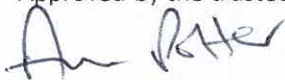
	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible Fixed Assets	9	24,164	21,887
CURRENT ASSETS			
Debtors	10	24,083	46,524
Cash at Bank and in Hand		<u>263,600</u>	<u>231,630</u>
		287,683	278,154
CREDITORS:			
Amounts falling due within one year	11	<u>(205,423)</u>	<u>(185,115)</u>
NET CURRENT ASSETS		<u>82,260</u>	<u>93,039</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>106,424</u>	<u>114,926</u>
CREDITORS:			
Amounts falling due after	13	-	(2,889)
NET ASSETS		<u><u>106,424</u></u>	<u><u>112,037</u></u>
THE FUNDS OF THE CHARITY:			
Restricted Income Funds	14	68,707	60,751
Unrestricted Income Fund	14	37,717	51,286
		<u>106,424</u>	<u>112,037</u>

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 3/6/2025



) Chair

and signed on their behalf by:

Dr Ann Marie O'Brien Potter



) Treasurer

Brendan Hegarty

The notes on pages 10 to 21 form part of these accounts.

1 ACCOUNTING POLICIES

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

(c) Income recognition

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity. The allocation of support and governance costs is analysed in note 6.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 5.

(h) Tangible fixed assets and depreciation

Fixed assets are stated at cost, less accumulated depreciation. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (or valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Office Refurbishment	over 6 years
Computer Equipment	33.33% on cost

(i) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity offers access to a defined contribution pension scheme. Contributions are charged to the income and expenditure account when incurred. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(j) Debtors

Trade and other debtors are recognised at settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(k) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(l) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(m) Legal form

The charity is a company limited by guarantee registered in England and Wales and has no share capital. 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 registered office address is disclosed on page 1.

2 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Donations	10,993	117	11,110	12,498	1,195	13,693
Donations - Golf	6,500	-	6,500	2,000	-	2,000
	<u>17,493</u>	<u>117</u>	<u>17,610</u>	<u>14,498</u>	<u>1,195</u>	<u>15,693</u>

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2024

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total £
Current year			
Department of Foreign Affairs - Emigrant Support Programme	-	245,610	245,610
National Lottery Community Fund	-	129,462	129,462
National Lottery Cost of Living	-	74,885	74,885
MCC Cost of Living Grant	-	5,000	5,000
Ireland Fund of Great Britain	-	5,000	5,000
Irish Youth Foundation	-	1,500	1,500
DWP	-	4,897	4,897
Group Activities	29,609	-	29,609
Cultural Events	273	-	273
Participation Fees	2,540	-	2,540
Passports & Travel Assistance	91	-	91
	<u>32,513</u>	<u>466,354</u>	<u>498,867</u>
Comparative year			
Department of Foreign Affairs - Emigrant Support	-	223,369	223,369
National Lottery Community Fund	-	105,629	105,629
MCC Cost of Living Grant	-	5,000	5,000
We Love Manchester	-	3,950	3,950
Ireland Fund of Great Britain	-	2,750	2,750
Group Activities	23,702	-	23,702
Participation Fees	1,170	-	1,170
Passports & Travel Assistance	794	-	794
	<u>25,666</u>	<u>340,698</u>	<u>366,364</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	2024 £	2023 £
Fundraising Events -		
Other activities	-	1,320
Fréa CIC events	-	13,150
Cailini event	-	241
Book Sales	404	323
Stall & Produce Income	1,709	-
Training	750	750
Fréa Renewing Roots staff secondment & overheads	48,544	41,121
	<u>51,407</u>	<u>56,905</u>

Income from other trading activities in 2024 was unrestricted (2023 - £271 restricted £56,634 unrestricted)

5 EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<i>Expenditure on Raising Funds:</i>				
Fundraising Expenses	5,218	-	5,218	4,232
Fundraising Expenses - Fréa	15,000	-	15,000	11,250
Consultancy	2,000	-	2,000	2,075
	<u>22,218</u>	<u>-</u>	<u>22,218</u>	<u>17,557</u>
<i>Expenditure on Charitable Activities:</i>				
Employment Costs (Note 7)	35,942	299,520	335,462	301,563
Recruitment Costs	1,316	329	1,645	2,297
Staff Travel & Subsistence	27	1,958	1,985	4,241
Staff Training	3,478	6,062	9,540	9,218
DBS Checks	340	100	440	200
Staff Welfare	783	200	983	1,000
Agency Staff	-	2,064	2,064	-
Other Staff Costs & Subscriptions	4,914	1,522	6,436	3,340
Publicity	7	817	824	551
Website	-	218	218	786
Volunteer & Travel Expenses	62	3,357	3,419	3,108
Volunteer Recognition	762	289	1,051	455
Rent, Rates, Water, Heat & Light, Cleaning	1,800	10,243	12,043	10,507
Telephone Support & Internet	945	3,564	4,509	4,749
Activities, Social, Hospitality & Drop In	7,688	38,455	46,143	36,774
Welfare, Repatriation & Funerals	1,645	378	2,023	3,060
Support Costs (Note 6)	60,662	52,474	113,136	89,303
Governance Costs (Note 6)	4,739	5,992	10,731	9,633
	<u>125,110</u>	<u>427,542</u>	<u>552,652</u>	<u>480,785</u>
Restricted Funds	-	427,542	427,542	374,804
Unrestricted Funds	147,328	-	147,328	123,538
	<u>147,328</u>	<u>427,542</u>	<u>574,870</u>	<u>498,342</u>

6 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	General Support £	Governance £	Total 2024 £	Total 2023 £
Employment Costs (Note 7)	41,730	2,196	43,926	39,876
Rent,Rates,Water,Room Hire, Heat & Light etc	12,697	-	12,697	10,356
Security, Repairs & Maintenance	3,797	-	3,797	4,467
Insurance	3,228	-	3,228	2,785
Computer Maintenance & Software	6,086	-	6,086	4,755
Database Upgrade	9,504	-	9,504	-
Telephone Support & Internet	4,508	-	4,508	4,749
Minor Equipment	2,728	-	2,728	3,092
Posstage, Printing & Stationery	3,092	-	3,092	2,291
Subscriptions & Licenses	4,220	-	4,220	635
Refreshments	1,006	-	1,006	984
Miscellaneous	1,183	-	1,183	441
Depreciation	13,880	-	13,880	6,822
Payroll Costs	1,480	-	1,480	1,403
Legal & Professional Fees	-	2,543	2,543	1,945
Bank Charges	564	-	564	590
Interest Charges	58	-	58	3
AGM, Trustee Development & Training	-	50	50	297
Audit Fees	-	4,040	4,040	3,900
Accountancy, Accountancy Support & Book-keeping	3,375	1,902	5,277	9,545
	<u>113,136</u>	<u>10,731</u>	<u>123,867</u>	<u>98,936</u>

7 STAFF NUMBERS AND COSTS

	2024 £	2023 £
Staff Costs:		
Wages and Salaries	343,803	310,087
Social Security Costs	27,516	24,050
Pension Costs	8,069	7,302
	<u>379,388</u>	<u>341,439</u>

The charity had 14 employees during the year, full and part time.

The average number of employees,full time equivalent, analysed by function was:

Care Services	8	8
Management and Administration	3	3
	<u>11</u>	<u>11</u>

Along with the trustees the key management personnel were the manager and consultant (seconded). The total employment benefits, including employer national insurance and pension contributions of the key management personnel were £58,437, (2023 £55,789).

No employee has benefits in excess of £60,000 per annum.

8 TRUSTEES' REMUNERATION AND EXPENSES

Except as disclosed below no remuneration directly or indirectly out of the funds of the charity was paid or payable, during the period, to any trustee or to any persons known to be connected with any of them.

At 31st December 2024 £49 was owed to B. Aherne in respect of items purchased for the charity.

There were no donations from related parties.

Fréa CIC

The charity paid £15,000 for joint activities to Fréa CIO. The Renewing Roots project contributes to ICCM overheads (see Note 4).

The chief executive of the charity is a trustee of Fréa CIO, which is a joint undertaking between Irish Community Care Manchester, Leeds Irish Health and Homes and Irish Community Care Ltd.

9 TANGIBLE FIXED ASSETS

	Computer Equipment £	Office Refurbishme nt £	Fixtures, Fittings & Equipment £	Total
COST				
At 1 January 2024	13,701	38,576	-	52,277
Additions	8,239	-	7,917	16,156
Disposals	(2,472)	-	-	(2,472)
At 31 December 2024	<u>19,468</u>	<u>38,576</u>	<u>7,917</u>	<u>65,961</u>
DEPRECIATION				
At 1 January 2024	10,554	19,836	-	30,390
Charge for Year	4,811	6,429	2,639	13,879
Disposal	(2,472)	-	-	(2,472)
At 31 December 2024	<u>12,893</u>	<u>26,265</u>	<u>2,639</u>	<u>41,797</u>
NET BOOK VALUE				
At 31 December 2024	<u>6,575</u>	<u>12,311</u>	<u>5,278</u>	<u>24,164</u>
At 31 December 2023	<u>3,147</u>	<u>18,740</u>	<u>-</u>	<u>21,887</u>

10 DEBTORS

	2024 £	2023 £
Other Debtors	4,066	5,337
Accrued Income	12,260	37,001
Prepayments	7,757	4,186
	<u>24,083</u>	<u>46,524</u>

In 2024 £14,101(2023 £64,825) related to restricted funds.

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade Creditors	12,457	7,429
Deferred Income (Note 12)	161,636	154,525
Other Taxes & Social Security Costs	15,649	7,067
Other Creditors	8,024	7,046
Accruals	7,657	9,048
	<u>205,423</u>	<u>185,115</u>

In 2024 £175,425 (2023 £167,916) relates to restricted funds

12 DEFERRED INCOME

	2024 £	2023 £
Balance as at 1st January	154,525	105,187
Amounts added in the current year	161,636	154,525
Amount released to income from the previous year	(154,525)	(105,187)
Balance as at 31st December	<u>161,636</u>	<u>154,525</u>

Deferred income relates to grants received from the Irish government's Department of Foreign Affairs - Emigrant Support Programme. These grants state that they are strictly per month, and therefore the ongoing month by month spend is a performance condition. The grants are for the year ended 30 June, so in any year, 50% of the grants are deferred, after adjusting for any repayments due in relation to earlier underspends. There is also an installment of a 3 year National Lottery grant for the 6 month period ended March 2025 that is also performance related and a payment was received covering the period October 2024 to March 2025 so 50% has been deferred.

13 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024 £	2023 £
Other Creditors	<u>-</u>	<u>2,889</u>

The creditors due after more than one year balance relates to Irish Government underspend from an earlier period; there is no interest due on the outstanding creditor.

14 ANALYSIS OF CHARITABLE FUNDS

	Balance 1 Jan 2024 £	Incoming £	Outgoing £	Transfers £	Balance 31 Dec 2024 £
Restricted funds:					
Department of Foreign Affairs - Emigrant Support Programme:					
Advice, Outreach & Support	29,770	134,360	(134,516)	-	29,614
Luncheon Club	560	30,000	(25,854)	-	4,706
Cultural Coordinator	-	38,750	(37,918)	(349)	483
CEO	-	42,500	(42,500)	-	-
National Lottery Community Fund	19,290	129,462	(119,650)	-	29,102
National Lottery Community Fund - Cost of Living	-	74,885	(47,028)	(27,857)	-
Callini Group	32	-	-	-	32
Awards for All - Volunteers	3,162	-	(619)	-	2,543
Awards for All - Community Engagement	1,577	-	(1,577)	-	-
Irish Youth Foundation -Emergency Fund	5	-	(24)	19	-
Parcels	559	-	-	-	559
Irish Youth Foundation - Men's Wellbeing	-	1,500	-	-	1,500
Donations for graves	580	-	(412)	-	168
Donation for lunch groups	-	117	(117)	-	-
Ireland Fund of Great Britain	96	5,000	(5,096)	-	-
MCC Cost of Living	215	5,000	(5,215)	-	-
We Love Manchester	2,492	-	(2,971)	479	-
DWP	-	4,897	(1,632)	(3,265)	-
Donations -Levenshulme	2,413	-	(2,413)	-	-
	<u>60,751</u>	<u>466,471</u>	<u>(427,542)</u>	<u>(30,973)</u>	<u>68,707</u>
Unrestricted Funds:					
General	12,515	73,611	(132,650)	51,899	5,375
Designated Funds - office refurbishment	18,740	-	(6,429)	-	12,311
Designated fund - lunch groups	20,031	29,175	(8,249)	(20,926)	20,031
	<u>51,286</u>	<u>102,786</u>	<u>(147,328)</u>	<u>30,973</u>	<u>37,717</u>
Total Funds	<u>112,037</u>	<u>569,257</u>	<u>(574,870)</u>	<u>-</u>	<u>106,424</u>

Transfer to Unrestricted Funds - National Lottery Cost of Living grant

In 2023 expenditure was incurred that was claimed back retrospectively from National Lottery. As the grant agreement had not been signed at that time the expenditure was from unrestricted funds. This transfer reimburses that fund.

14 ANALYSIS OF CHARITABLE FUNDS - continued

Comparative period	As re-stated		Outgoing	Transfers	Balance
	Balance	As re-stated			
	1 Jan	Incoming	£	£	31 Dec
	2023	£			2023
	£	£			£
Restricted funds					
Department of Foreign Affairs -					
Emigrant Support Programme:					
Advice, Outreach & Support	21,693	157,964	(148,681)	(1,206)	29,770
Luncheon Club	711	22,500	(22,651)	-	560
Cultural Coordinator	6,890	18,843	(26,939)	1,206	-
CEO	-	24,062	(24,062)	-	-
National Lottery Community Fund	44,800	105,629	(128,973)	(2,166)	19,290
Callini Group	-	271	(239)	-	32
Awards for All - Volunteers	3,258	-	(96)	-	3,162
Awards for All - Community					
Engagement	8,902	-	(7,325)	-	1,577
Irish Youth Foundation -Emergency					
Fund	185	-	(180)	-	5
Parcels	575	-	(16)	-	559
Manchester Alliance for Community	442	-	(442)	-	-
Welfare Grants & income	56	-	(75)	19	-
Donations for graves	1,156	-	(576)	-	580
Ireland Fund of Great Britain	3,442	2,750	(6,096)	-	96
MCC Cost of Living	-	5,000	(4,785)	-	215
We Love Manchester	-	3,950	(1,458)	-	2,492
Donations - funeral	-	1,195	(1,195)	-	-
Groups:					
IWHC - North Manchester	2,802	-	-	(2,802)	-
St Kentigern's Group restricte	68	-	(68)	-	-
St Kentigern's Group	860	-	-	(860)	-
Lunch Groups	2,077	-	-	(2,077)	-
Donations -Levenshulme	3,360	-	(947)	-	2,413
	101,277	342,164	(374,804)	(7,886)	60,751
Unrestricted Funds					
General	46,640	72,825	(113,857)	6,907	12,515
Designated Funds - Office					
Refurbishment	23,500	-	-	(4,760)	18,740
Designated Funds - Groups	-	23,973	(9,681)	5,739	20,031
	70,140	96,798	(123,538)	7,886	51,286
Total Funds	171,417	438,962	(498,342)	-	112,037

14 ANALYSIS OF CHARITABLE FUNDS - continued

Details of funds:-

Department of Foreign Affairs - Emigrant Support Programme

Contribute to the salary of front line co-ordinators, workers and administrative support; CEO and luncheon clubs.

National Lottery Community Fund

Towards advocacy and support for the Irish community

Irish Youth Foundation

Donation towards food parcels and men's wellbeing

Awards for All

Towards volunteer co-ordination and community engagement

Manchester Alliance for Community Care

Towards allotment project reducing social isolation

Ireland Fund of Great Britain

Towards increasing social inclusion projects

MCC Cost of Living

Towards the costs of the advice and information service

We Love Manchester

Towards the allotment project

Donations for graves

Paying towards the upkeep of graves

DWP

Towards access to work equipment.

Groups

Funds donated towards specific local groups

Groups based at the Irish World Heritage Centre, St Mary's and St. Kentigern's

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Current year			
Tangible Fixed Assets	24,164	-	24,164
Net Current Assets	13,553	68,707	82,260
	<u>37,717</u>	<u>68,707</u>	<u>106,424</u>
Comparative year			
Tangible Fixed Assets	21,887	-	21,887
Net Current Assets	29,399	63,640	93,039
Liabilities > 1 year	-	(2,889)	(2,889)
	<u>51,286</u>	<u>60,751</u>	<u>112,037</u>

16 OPERATING LEASES

	Land and Buildings 2024	Equipment 2024	Total 2024	Land and Buildings 2023
Amounts due under operating leases:	£	£	£	£
Within one year	14,400	7,447	21,847	21,847
2-5 years	8,400	18,236	26,636	48,483
	<u>22,800</u>	<u>25,683</u>	<u>48,483</u>	<u>70,330</u>

IRISH COMMUNITY CARE MANCHESTER

England & Wales - Charity number 1169291

Accounts

CHARITY REGISTRATION NO. 1169291
COMPANY REGISTRATION NO. 9877345

IRISH COMMUNITY CARE MANCHESTER

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

IRISH COMMUNITY CARE MANCHESTER

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Irish Community Care Manchester Trustees' annual report for the year ended 31 December 2023

Reference and administration details

Charity Number 1169291
Company Number 9877345

Principal Office & Registered Office

895 Stockport Road, Levenshulme
Manchester, M19 3PG

Accountants

Community Accountancy Service Ltd
The Grange, Pilgrim Drive
Beswick, Manchester
M11 3TQ

Auditors

Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Bankers

Metro Bank Plc
One Southampton Row
Bloomsbury
London
WC1B 5HA

Trustees

The trustees serving during the year and since the year end were as follows:

Martin Connolly (Chair)
Barbara Aherne (Treasurer)
Elaine Roche (resigned 4th July 2024)
Geraldine Vesey
Dr Noel Russell (Secretary)
Dr Ann Marie O'Brien Potter
Michael David Gorman (Vice-Chair)
Brendan Hegarty (appointed 6th February 2024)

Key management personnel

CEO Patrick Morrison
Service Manager Martin Moran

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2023

The trustees present their report and the audited financial statements for the year ended 31 December 2023.

Included within the trustees' report is the directors' report as required by company law. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, governance and management.

Irish Community Care Manchester was incorporated on 18th November 2015 and registered as a Charity with the Charity Commission on 21st September 2016 and governed by its Articles of Association. The Charity has a Board of Trustees comprising up to 5 people elected by and from the members of the Charity at or prior to the AGM, and up to 5 people who are co-opted or invited by the Trustees for the skills or experience they will bring to running the Charity. At every AGM, one half of the Trustees shall retire from office, based on those who have served longest, and will be eligible for re-election. No one shall serve more than 6 consecutive years as a Trustee without taking a break of at least one year, except in exceptional circumstances.

The organisation is overseen by the Board of Trustees.

The Board appointed a full time CEO (started March 2023) which replaced the previous arrangement of an Interim CEO from Leeds Irish Health & Homes.

The day to day running of the charity is organised by the CEO who is also responsible for strategic leadership and policy implementation on behalf of the board.

The CEO is supported by the Service Manager, Advocacy and Advice Manager and Community Engagement Manager who supervises frontline workers and direct delivery to service users. Individual staff members are responsible for the day-to-day management of their individual projects.

In addition, the charity has over 40 volunteers who support the provision of services and activities.

Risk Management

The responsibility for risk management within ICCM rests ultimately with the Board of Trustees and through delegation of powers to the CEO and Service Manager; risk is managed through assessment via Board meetings.

Key risks for the organisation pertain to Government social and economic policy in both Great Britain and Ireland. We have identified the following as potential risks:

- The cost-of-living crisis, inflationary pressures and other factors have significantly impacted the well-being of the community and service users increasingly present with

Irish Community Care Manchester Trustees' annual report for the year ended 31 December 2023

multiple and complex needs. This has increased the demands on the charity and capacity to deliver for the community remains challenging.

- Data from the Census 2021 continues to be analysed and used to develop delivery. identified a decrease in the first-generation Irish population in Britain (16% decrease nationally) and an 8.7% decrease in those identifying as Irish in the Northwest compared with the Census 2011 figures.
- Census analysis has also confirmed the continuing trend of an aging Irish community.
- Census 2021 has identified an increase in the Gypsy and Irish Traveller population. Those identifying as Gypsy Irish Traveller has increased 38.4% in the Northwest compared with the 2011 census figures which has the potential to significantly increase the demands on services.
- Census and other data is understood to under-represent figures around the Irish community. Particularly in relation to 2nd/3rd generation identifying as Irish, those of mixed heritage and members of the Traveller community.
- The reduction in the availability of Local and Combined Authority grants, lack of tending and contracting opportunity and a potential general election will affect current services or the potential development of services.
- The availability of funding from Ireland in the future remains uncertain, particularly in relation to the current 12-month ESP application process.
- An increase in policy focus on hyper-local and neighbourhoods presents a challenge to the charity as our community and beneficiaries are spread across 10 local councils of Greater Manchester.

Objects and Activities

The objects of the Charity are to promote the benefit of the inhabitants of Greater Manchester, and in particular but not exclusively persons of Irish descent, regardless of sex, political, religious or other opinions, by associating with local authorities, voluntary organisations and inhabitants to---

- (a) provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life of the inhabitants.
- (b) preserve and protect good health by the provision and dissemination of health care advice and information.
- (c) relieve elderly people who are in financial need, by providing items, services, and facilities to relieve the needs of such persons.

The trustees review the aims, objectives, and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

A review of Achievements and Performance: How our charity delivered public benefit:

- Advice services to people in relation to their welfare benefits applications, including appeals so that they are able to apply for the benefits they are entitled to.
- Supporting the vulnerably housed and those facing eviction to have suitable accommodation and to prevent homelessness.
- Reduce social isolation for older people through our weekly social lunch groups at three locations across Manchester.
- Support with applications for Irish pensions, passports, and other personal documents for example birth certificates. This enables people to maintain and strengthen their links between Ireland and their Irish heritage.
- Provide access to respectful and dignified burials for people with no next of kin. Where there is no documentation available, we can also help with tracing relatives.
- Supporting new emigrants to Manchester
- The allotment project provides support to service users to improve their health and well-being.
- Our Advocacy and Support service provides intensive support to people with complex needs on a longer-term support programme.
- New social and activity-based groups have been established including Cailini (young women's group) to engage with previously unsupported members of the community. These groups based on strengthening the community, increasing Irish cultural engagement opportunities, and providing a proactive pathway for people who may need support in the future.
- A number of volunteers received national recognition and awards from Irish in Britain and The Spirit of Manchester awards.
- The charity is committed to the continuous professional development of all staff in order for them to meet the support needs of clients and remain up to date with best practise, national guidelines and legislation We pride ourselves on delivering excellent frontline community services supporting the most vulnerable and marginalised within our society, in particular, older people. This is delivered by our experienced staff supported by a wealth of passionate, skilled, and experienced volunteers. Significant training has been provided for staff and volunteers to empower, increase skills, and confidence in delivery.
- Significant investment and energy has been invested over the past 12 months to engage with the wider VCSE sector and build reputation with local authorities and statutory bodies.
- The number of grants received and the income from fundraising and donations has increased from the previous year.

Our services respond effectively, both collectively and individually, to meet the diverse and evolving needs of Irish emigrants, disadvantaged people and those who are vulnerable. In addition, we continue to provide a range of opportunities for people to connect and celebrate Irish culture and heritage. This is evident within our weekly lunch groups that celebrate a vibrant sense of community and Irish identity. Our beneficiaries tell us how they personally benefit from our services, for example, being able to come together to see friends and peers, feel less isolated and have the confidence to access a service to support them with difficult and very personal issues. We also work with the range of statutory and voluntary

Irish Community Care Manchester Trustees' annual report for the year ended 31 December 2023

sector agencies to ensure that people's needs are addressed and met holistically. We pride ourselves on our professional, respectful, and person-centred approach.

The charity is uniquely positioned in Greater Manchester to provide a culturally specific advisory role, as a leading voice for the Irish and Irish Traveller communities. This has continued to develop through Cultural Awareness training being delivered to front line professionals of statutory and Local Authority groups; an invitation to be expert advisor (Traveller Culture) on a recent homicide review; and participation on a number of panels and task forces within the GMCA. All of which demonstrates a growing reputation for providing culturally specific expertise in the region.

We continually consult with the people who use our services to understand their needs, the challenges they experience and for us to review our systems so that we can support them the best way we can.

Services provided by ICCM throughout 2023 are summarised as follows:

428 advocacy and support cases produced 602 positive outcomes for service users.
There was a 24% increase in Advocacy and support cases.
66% of beneficiaries reported improved mental health.
64% of people felt more culturally connected.
239 Irish passport applications were supported.
584 Advice and information cases were processed.
324 people attended cultural and community activities including weekly elders' lunch clubs.

In addition, 102 service users and family members reported that they felt culturally supported by the advocacy and support team. We worked with over 25 partner agencies to deliver for the community throughout the year, and there is 100% (reported) confidence in service provision from our partner agencies.

Funding Awarded in the year ended 31st December 2023

Irish Government Emigrant Support program £220,322
National Lottery Reaching Communities Fund £105,629
National Lottery Cost of Living Grant £26,629
Manchester City Council Cost of Living Grant £5,000
The Ireland Funds of Great Britain £2,750
Other Donations from the Community, including the Irish Association Golfers £15,683

Future Funding Plans

Throughout 2024 ICCM will be continuing in its efforts to raise income from grant funding opportunities, community fundraising events and charitable donations. The senior staff team continue to identify new funding opportunities in grants and have undertaken some initial work to get the charity contract ready for being able to tender when LA contracts come up. Significant partnerships have also been established focusing on St Patrick's day events to provide income generating potential.

Irish Community Care Manchester Trustees' annual report for the year ended 31 December 2023

The strategic plan for the charity is about to be finalised, this will set the direction of the charity to 2030 and will be enacted through yearly operational planning, including increased marketing, presence and recognition for our work strengthening reputation and donation income and increased delivery in line with funding applications to grant making trusts and foundations.

Continuing investment in Fréa, the partnership between ICC, LIH&H and ICCM has provided wider opportunities for working and joint projects. The fundraising element of this has also begun to generate funds in support of the charity.

The Fréa partnership has allowed the development of the Renewing Roots program to support former residents of Mother and baby & county homes. The project is in receipt of additional funding through the Irish Government.

Reserves Policy Statement

The Charity trustees aim to retain sufficient in reserves to protect current projects against possible reduction in funding from external partners. Currently 3 months expenditure is approximately £125k; our free reserves were £12,514 as at 31 December 2023. The trustees aim to bring free reserves up to the required level by increasing donations and unrestricted grants.

Details of restricted and unrestricted funds are set out in Note 14. The unrestricted funds are used by the Charity to fund future activities and to cover gaps in funding.

Responsibilities of Trustees

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group 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 Manchester Trustees' annual report for the year ended 31 December 2023

In so far as the trustees are aware:

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees on: 22 / 10 / 2024



Signed on their Behalf by: Mr Martin Connolly

Independent auditor's report to the members of Irish Community Care Manchester

Opinion

We have audited the financial statements of Irish Community Care Manchester (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, 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 [date] and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 directors' 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 directors 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 trustees report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

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.

Independent auditor's report to the members of Irish Community Care Manchester

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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the 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 financial statements are prepared is consistent with the financial statements; 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 and the 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 trustees' responsibilities statement, the trustees (who are also 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.

Independent auditor's report to the members of Irish Community Care Manchester

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.

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

Based on our understanding of the charity and environment in which it operates, we identified the principal risks of non-compliance with laws and regulations related to pension legislation, tax legislation, employment legislation, health and safety legislation, and other legislation specific to the industry in which the charity operates, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the reporting requirements under the Charities SORP and FRS102, and the Charities Act 2011.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principle risks were related to the pressure on management to achieve particular results. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journal entries; and
- Challenging assumptions and judgments made by management.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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.

Independent auditor's report to the members of Irish Community Care Manchester

Use of the audit report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. 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.

P Morrello

Patrick Morrello (Senior Statutory Auditor)

For and on behalf of Third Sector Accountancy Limited, Statutory Auditor

Holyoake House

Hanover Street

Manchester

M60 0AS

28 / 10 / 2024

Date

Irish Community Care Manchester
Statement of Financial Activities For the year ended 31 December 2023
(Including income and expenditure account)

	Notes	31 December 2023			31 December 2022		
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
INCOME:							
Donations and legacies	2	14,498	1,195	15,693	7,448	-	7,448
Charitable Activities	3	25,666	340,698	366,364	528	350,334	350,862
Other Trading Activities	4	56,634	271	56,905	6,073	-	6,073
TOTAL INCOME		96,798	342,164	438,962	14,049	350,334	364,383
EXPENDITURE:							
Cost of Raising Funds	5	(17,557)	-	(17,557)	(3,621)	-	(3,621)
Charitable Activities	5	(105,981)	(374,804)	(480,785)	(75,450)	(327,802)	(403,252)
TOTAL EXPENDITURE		(123,538)	(374,804)	(498,342)	(79,071)	(327,802)	(406,873)
NET INCOME / (EXPENDITURE)		(26,740)	(32,640)	(59,380)	(65,022)	22,532	(42,490)
Transfer between funds	14	7,886	(7,886)	-	17,361	(17,361)	-
NET MOVEMENT IN FUNDS		(18,854)	(40,526)	(59,380)	(47,661)	5,171	(42,490)
Balance Brought Forward		70,140	101,277	171,417	117,801	96,106	213,907
TOTAL FUNDS CARRIED FORWARD	14	51,286	60,751	112,037	70,140	101,277	171,417

The notes on pages 14 to 25 form part of these accounts.

Irish Community Care Manchester
Statement of Financial Activities For the year ended 31 December 2023
(Including income and expenditure account)

	Notes	31 December 2023			31 December 2022		
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
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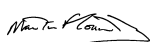
Irish Community Care Manchester
Balance sheet as at 31 December 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Fixed Assets	9	21,887	25,462
CURRENT ASSETS			
Debtors	10	46,524	12,026
Cash at Bank and in Hand		<u>231,630</u>	<u>283,067</u>
		278,154	295,093
CREDITORS:			
Amounts falling due within one year	11	<u>(185,115)</u>	<u>(141,249)</u>
NET CURRENT ASSETS		<u>93,039</u>	<u>153,844</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>114,926</u>	<u>179,306</u>
CREDITORS:			
Amounts falling due after	13	(2,889)	(7,889)
NET ASSETS		<u><u>112,037</u></u>	<u><u>171,417</u></u>
THE FUNDS OF THE CHARITY:			
Restricted Income Funds	14	60,751	101,277
Unrestricted Income Funds	14	51,286	70,140
		<u><u>112,037</u></u>	<u><u>171,417</u></u>

The notes on pages 14 to 25 form part of these accounts.

Approved by the trustees on 22 / 10 / 2024

and signed on their behalf by:



) Chair

M. Connolly

Barbara Aherne

) Treasurer

B Aherne

1 ACCOUNTING POLICIES

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

(c) Income recognition

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Irish Community Care Manchester
Notes to the accounts for the year ended 31 December 2023

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity. The allocation of support and governance costs is analysed in note 6.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 5.

(h) Tangible fixed assets and depreciation

Fixed assets are stated at cost, less accumulated depreciation. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (or valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Office Refurbishment	over 6 years
Computer Equipment	33.33% on cost

(i) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity offers access to a defined contribution pension scheme. Contributions are charged to the income and expenditure account when incurred. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(j) Debtors

Trade and other debtors are recognised at settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(k) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(l) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(m) Legal form

The charity is a company limited by guarantee registered in England and Wales and has no share capital. 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 registered office address is disclosed on page 1.

2 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Donations	12,498	1,195	13,693	7,448	-	7,448
Donations - Golf	2,000	-	2,000	5,500	-	5,500
	<u>14,498</u>	<u>1,195</u>	<u>15,693</u>	<u>7,448</u>	<u>-</u>	<u>7,448</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total £
Current year			
Department of Foreign Affairs - Emigrant Support Programme	-	223,369	223,369
National Lottery Community Fund	-	105,629	105,629
MCC Cost of Living Grant	-	5,000	5,000
We Love Manchester	-	3,950	3,950
Ireland Fund of Great Britain	-	2,750	2,750
Group Activities	23,702	-	23,702
Participation Fees	1,170	-	1,170
Passports & Travel Assistance	794	-	794
	<u>25,666</u>	<u>340,698</u>	<u>366,364</u>
Comparative year			
Department of Foreign Affairs & Trade Emigrant	-	185,618	185,618
National Lottery Community Fund	-	132,441	132,441
Awards for All	-	10,000	10,000
Ireland Fund of Great Britain	-	7,000	7,000
Group Activities	528	15,275	15,803
	<u>528</u>	<u>350,334</u>	<u>350,862</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	2023 £	2022 £
Fundraising Events -		
Other activities	1,320	573
Fréa CIC events	13,150	-
Cailini event	241	-
Book Sales	323	-
Training	750	-
Staff secondment	41,121	-
	<u>56,905</u>	<u>573</u>

Income from other trading activities in 2023 - £241 restricted £56,664 unrestricted (2022 all unrestricted.)

5 EXPENDITURE

	Activity Groups £	Care Services £	Total 2023 £	Total 2022 £
<i>Expenditure on Raising Funds:</i>				
Fundraising Expenses	3,121	1,111	4,232	3,621
Fundraising Expenses - Fréa	-	11,250	11,250	-
Consultancy	-	2,075	2,075	-
	<u>3,121</u>	<u>14,436</u>	<u>17,557</u>	<u>3,621</u>
<i>Expenditure on Charitable Activities:</i>				
Employment Costs (Note 7)	-	301,563	301,563	213,702
Recruitment Costs	-	2,297	2,297	1,452
Staff Travel & Subsistence	-	4,241	4,241	3,498
Staff Training	-	9,218	9,218	3,610
DBS Checks	-	200	200	328
Staff Welfare	-	1,000	1,000	-
Other Staff Costs & Subscriptions	-	3,340	3,340	1,212
Publicity	-	551	551	2,107
Website	-	786	786	3,750
Volunteer & Travel Expenses	50	3,058	3,108	1,708
Volunteer Recognition	455	-	455	200
Rent,Rates,Water, Heat & Light,Cleaning	-	10,507	10,507	9,307
Telephone Support & Internet	-	4,749	4,749	4,158
Activities, Social, Hospitality & Drop In	9,703	27,071	36,774	29,354
Welfare, Repatriation & Funerals	-	3,060	3,060	2,443
Support Costs (Note 6)	1,516	87,787	89,303	86,095
Governance Costs (Note 6)	1,000	8,633	9,633	40,328
	<u>12,724</u>	<u>468,061</u>	<u>480,785</u>	<u>403,252</u>
Restricted Funds	15,845	358,959	374,804	327,802
Unrestricted Funds	-	123,538	123,538	79,071
	<u>15,845</u>	<u>482,497</u>	<u>498,342</u>	<u>406,873</u>

6 GOVERNANCE AND SUPPORT COSTS

	General Support £	Governance £	Total 2023 £	Total 2022 £
Employment Costs (Note 7)	38,001	1,875	39,876	39,369
Rent,Rates,Water,Room Hire, Heat & Light etc	10,356	-	10,356	9,307
Security, Repairs & Maintenance	4,467	-	4,467	1,615
Insurance	2,785	-	2,785	2,772
Computer Maintenance & Software	4,755	-	4,755	3,336
Telephone Support & Internet	4,749	-	4,749	4,157
Minor Equipment	3,092	-	3,092	2,707
Postage	474	-	474	350
Printing & Stationery	1,817	-	1,817	1,370
Subscriptions & Licenses	635	-	635	-
Refreshments	984	-	984	281
Miscellaneous	441	-	441	574
Depreciation	6,822	-	6,822	8,424
Payroll Costs	1,403	-	1,403	1,116
Legal & Professional Fees	4	1,941	1,945	6,441
Consultancy	-	-	-	26,464
Bank Charges	590	-	590	561
Interest Charges	3	-	3	-
AGM, Trustee Development & Training	-	297	297	792
Audit Fees	-	3,900	3,900	3,560
Accountancy, Accountancy Support & Book-keeping	7,925	1,620	9,545	13,227
	<u>89,303</u>	<u>9,633</u>	<u>98,936</u>	<u>126,423</u>

7 STAFF NUMBERS AND COSTS

	2023 £	2022 £
Staff Costs:		
Wages and Salaries	310,087	231,089
Social Security Costs	24,050	16,953
Pension Costs	7,302	5,029
	<u>341,439</u>	<u>253,071</u>

The charity had 14 employees during the year, full and part time.

The average number of employees,full time equivalent, analysed by function was:

Care Services	8	7
Management and Administration	3	2
	<u>11</u>	<u>9</u>

Along with the trustees the key management personnel were the manager the seconded consultant, and the CEO from March 2023.

The total employment benefits, including employer national insurance and pension contributions of the key management personnel were £55,789, (2022 £49,903).

No employee has benefits in excess of £60,000 per annum.

8 TRUSTEES' REMUNERATION AND EXPENSES

Except as disclosed below no remuneration directly or indirectly out of the funds of the charity was paid or payable, during the period, to any trustee or to any persons known to be connected with any of them.

Travel Expenses, to attend an event, were reimbursed to one trustee totalling £297.

At 31st December 2023 £49 was owed to B. Aherne in respect of items purchased for the charity.

Donations of £150 were received from related parties, with no restriction.

Fréa CIC

The charity paid £11,250 for joint activities to Fréa CIO and generated income from Fréa CIO of £13,150. As at 31 December 2023, Fréa CIO owed £7,000 to the charity, which was paid in February 2024.

The chief executive of the charity is a trustee of Fréa CIO, which is a joint undertaking between Irish Community Care Manchester, Leeds Irish Health and Homes and Irish Community Care Ltd.

9 TANGIBLE FIXED ASSETS

	Computer Equipment £	Office Refurbishme nt £	Total
COST			
At 1 January 2023	10,452	38,576	49,028
Additions	3,249	-	3,249
Disposals	-	-	-
At 31 December 2023	13,701	38,576	52,277
DEPRECIATION			
At 1 January 2023	8,490	15,076	23,566
Charge for Year	2,064	4,760	6,824
Disposal	-	-	-
At 31 December 2023	10,554	19,836	30,390
NET BOOK VALUE			
At 31 December 2023	3,147	18,740	21,887
At 31 December 2022	1,962	23,500	25,462

10 DEBTORS

	2023 £	2022 £
Other Debtors	5,337	7,309
Accrued Income	37,001	-
Prepayments	4,186	4,717
	46,524	12,026

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade Creditors	7,429	6,413
Deferred Income (Note 12)	154,525	105,187
Other Taxes & Social Security Costs	7,067	5,214
Other Creditors	7,046	10,983
Accruals	9,048	13,452
	<u>185,115</u>	<u>141,249</u>

12 DEFERRED INCOME

	2023	2022
	£	£
Balance as at 1st January	105,187	92,516
Amounts added in the current year	154,525	105,187
Amount released to income from the previous year	(105,187)	(92,516)
Balance as at 31st December	<u>154,525</u>	<u>105,187</u>

Deferred income relates to grants received from the Irish government's Department of Foreign Affairs - Emigrant Support Programme. These grants state that they are strictly per month, and therefore the ongoing month by month spend is a performance condition. The grants are for the year ended 30 June, so in any year, 50% of the grants are deferred, after adjusting for any repayments due in relation to earlier underspends.

13 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Other Creditors	<u>2,889</u>	<u>7,889</u>

The creditors due after more than one year balance relates to Irish Government underspend from an earlier period; there is no interest due on the outstanding creditor.

14 ANALYSIS OF CHARITABLE FUNDS

	Balance 1 Jan 2023 £	Incoming £	Outgoing £	Transfers £	Balance 31 Dec 2023 £
Restricted funds:					
Department of Foreign Affairs - Emigrant Support Programme:					
Advice, Outreach & Support	21,693	157,964	(148,681)	(1,206)	29,770
Luncheon Club	711	22,500	(22,651)	-	560
Cultural Coordinator	6,890	18,843	(26,939)	1,206	-
CEO	-	24,062	(24,062)	-	-
National Lottery Community Fund	44,800	105,629	(128,973)	(2,166)	19,290
Callini Group	-	271	(239)	-	32
Awards for All - Volunteers	3,258	-	(96)	-	3,162
Awards for All - Community Engagement	8,902	-	(7,325)	-	1,577
Irish Youth Foundation -Emergency Fund	185	-	(180)	-	5
Irish Youth Foundation -Food Parcels Manchester Alliance for Community Care	575	-	(16)	-	559
Welfare Grants & income	442	-	(442)	-	-
Donations for graves	56	-	(75)	19	-
Ireland Fund of Great Britain	1,156	-	(576)	-	580
MCC Cost of Living	3,442	2,750	(6,096)	-	96
We Love Manchester	-	5,000	(4,785)	-	215
Donations - funeral	-	3,950	(1,458)	-	2,492
Groups:					
IWHC - North Manchester	2,802	-	-	(2,802)	-
St Mary's Group	-	-	-	-	-
St Kentigern's Group restricted	68	-	(68)	-	-
St Kentigern's Group	860	-	-	(860)	-
Lunch Groups	2,077	-	-	(2,077)	-
Donations -Levenshulme	3,360	-	(947)	-	2,413
	<u>101,277</u>	<u>342,164</u>	<u>(374,804)</u>	<u>(7,886)</u>	<u>60,751</u>
Unrestricted Funds:					
General	46,640	72,825	(113,857)	6,907	12,515
Designated Funds - office refurbishment	23,500	-	-	(4,760)	18,740
Designated fund - groups	-	23,973	(9,681)	5,739	20,031
	<u>70,140</u>	<u>96,798</u>	<u>(123,538)</u>	<u>7,886</u>	<u>51,286</u>
Total Funds	<u>171,417</u>	<u>438,962</u>	<u>(498,342)</u>	<u>-</u>	<u>112,037</u>

14 ANALYSIS OF CHARITABLE FUNDS - continued

Comparative period	As re-stated		Outgoing £	Transfers £	Balance 31 Dec 2022 £
	Balance 1 Jan 2022 £	As re-stated Incoming £			
Restricted funds					
Department of Foreign Affairs - Emigrant Support Programme:					
Advice, Outreach & Support	13,950	146,439	(138,696)	-	21,693
Luncheon Club	-	20,116	(19,405)	-	711
Cultural Co-ordinator	-	12,500	(5,610)	-	6,890
Joint CEO	-	6,563	(6,563)	-	-
National Lottery Community Fund	50,051	132,441	(137,692)	-	44,800
Greater Manchester Mental Health	146	-	(146)	-	-
Awards for All - Volunteres	3,582	-	(324)	-	3,258
Awards for All - Community Engagement	-	10,000	(1,098)	-	8,902
Irish Youth Foundation -Emergency Fu	185	-	-	-	185
Irish Youth Foundation -Food Parcels Manchester Alliance for Community Care	594	-	(19)	-	575
Welfare Grants & income	1,372	-	(930)	-	442
Donations for graves	56	-	-	-	56
Donations for graves	3,046	-	(1,890)	-	1,156
Ireland Fund of Great Britain	4,557	7,000	(8,115)	-	3,442
Irish Youth Foundation	1,275	-	(1,275)	-	-
Lottery Covid - capital	7,290	-	(2,021)	(5,269)	-
Groups:					
IWHC - North Manchester	2,802	6,567	(1,025)	(5,542)	2,802
St Mary's Group	250	-	(250)	-	-
St Mary's Group	-	6,625	(1,427)	(5,198)	-
St Kentigern's Group	68	-	-	-	68
St Kentigern's Group	860	2,083	(731)	(1,352)	860
All Groups	2,079	-	(2)	-	2,077
Levenshulme	3,943	-	(583)	-	3,360
	96,106	350,334	(327,802)	(17,361)	101,277
Unrestricted Funds					
General	104,231	14,049	(76,167)	4,527	46,640
Designated Funds - Office Refurbishment	13,570		(2,904)	12,834	23,500
	117,801	14,049	(79,071)	17,361	70,140
Total Funds	213,907	364,383	(406,873)	-	171,417

14 ANALYSIS OF CHARITABLE FUNDS - continued

Transfers:-

The groups are now run centrally and so the funds received by each group are no longer regarded as restricted. Instead remaining funds have been transferred to a designated fund.

Details of restricted funds:-

Department of Foreign Affairs - Emigrant Support Programme

Contribute to the salary of front line co-ordinators, workers and administrative support; CEO and luncheon clubs.

National Lottery Community Fund

Towards advocacy and support for the Irish community

Irish Youth Foundation

Donation towards food parcels and youth work

Awards for All

Towards volunteer co-ordination and community engagement

Manchester Alliance for Community Care

Towards allotment project reducing social isolation

Ireland Fund of Great Britain

Towards increasing social inclusion projects

MCC Cost of Living

Towards the costs of the advice and information service

We Love Manchester

Towards the allotment project

Donations for graves

Paying towards the upkeep of graves

Details of designated funds:-

The amount designated for office refurbishment represents the net book value of this asset, to show that these funds are not readily available for the charity's operational activities.

The amount designated for groups is the amount of accumulated funds from the operation of those groups.

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Current year			
Tangible Fixed Assets	21,887	-	21,887
Net Current Assets	29,399	63,640	93,039
Liabilities > 1 year	-	(2,889)	(2,889)
	51,286	60,751	112,037
Comparative year			
Tangible Fixed Assets	25,462	-	25,462
Net Current Assets	44,678	109,166	153,844
Liabilities > 1 year	-	(7,889)	(7,889)
	70,140	101,277	171,417

16 OPERATING LEASES

	Land and buildings 2023	Equipment 2023	Total 2023	Land and buildings 2022
Amounts due under operating leases:	£	£	£	£
Within one year	14,400	7,447	21,847	14,400
2-5 years	22,800	25,683	48,483	37,200
	<u>37,200</u>	<u>33,130</u>	<u>70,330</u>	<u>51,600</u>

IRISH COMMUNITY CARE MANCHESTER

England & Wales - Charity number 1169291

Accounts

CHARITY REGISTRATION NO. 1169291
COMPANY REGISTRATION NO. 9877345

IRISH COMMUNITY CARE MANCHESTER

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2022

IRISH COMMUNITY CARE MANCHESTER

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Irish Community Care Manchester
Trustees' annual report for the year ended 31 December 2022

Financial Statements

Charity Number 1169291

Company Number 9877345

Principal Office & Registered Office

*895 Stockport Road, Levenshulme
Manchester, M19 3PG*

Accountants

*Community Accountancy Service Ltd
The Grange, Pilgrim Drive
Beswick, Manchester
M11 3TQ*

Independent Auditors

*Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS*

Bankers

*Metro Bank Plc
One Southampton Row
Bloomsbury
London
WC1B 5HA*

Trustees

The trustees serving during the year and since the year end were as follows:

Martin Connolly Chair

Barbara Aherne Treasurer

Elaine Roche

Geraldine Vesey

Dr Noel Russell Secretary

Mary Johanna O'Donoghue (resigned 4th January 2022)

Dr Ann Marie O'Brien Potter

Michael David Gorman

Manager

Mr Martin Moran

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2022

The trustees present their report and the audited financial statements for the year ended 31 December 2022.

Included within the trustees' report is the directors' report as required by company law. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, governance and management

Irish Community Care Manchester was incorporated on 18th November 2015 and registered as a Charity with the Charity Commission on 21st September 2016 and governed by its Articles of Association. The Charity has a Board of Trustees comprising up to 5 people elected by and from the members of the Charity at or prior to the AGM, and up to 5 people who are co-opted or invited by the Trustees for the skills or experience they will bring to running the Charity. At every AGM, one half of the Trustees shall retire from office, based on those who have served longest, and will be eligible for re-election. No one shall serve more than 6 consecutive years as a Trustee without taking a break of at least one year, except in exceptional circumstances.

The organisation is overseen by the Board of Trustees.

The Board contract the services of an Interim CEO from Leeds Irish Health & Homes who provides strategic leadership and policy implementation on our behalf. This arrangement ended in December with the trustees appointing a new full time permanent CEO who is due to take up the role in early 2023.

The day to day running of the charity is organised by a Manager. A recent grant from the National Lottery sees the appointment of a Team Leader who supervises frontline workers.

Individual staff members are responsible for the day-to-day management of their individual projects. The organisation has a number of volunteers who support the provision of services and activities.

Risk Management

The responsibility for risk management within ICCM rests ultimately with the Board of Trustees and through delegation of powers to the (Interim) CEO and Manager; risk is managed through assessment via Board meetings. A risk register has been adopted by the Board of Trustees which is reviewed quarterly to mitigate risks to the organisation.

Key risks for the organisation pertain to Government social and economic policy in both Great Britain and Ireland. In addition, the aftermath of the ongoing COVID-19 Pandemic, the continued impact of Brexit and the current cost of living crisis need to be taken into account for the future sustainability of ICCM. We have identified the following as potential risks:

- *The continuing impact of COVID-19 and Brexit on the availability of funding, the well-being of the community and access to services is difficult to assess at present.*
- *Income streams for the organisation need to be diversified.*
- *Census 2021 has identified a decrease in the first generation Irish population in Britain (16% decrease nationally) and an 8.7% decrease in those identifying as Irish in the North West compared with the Census 2011 figures*
- *Census analysis has also confirmed the continuing trend of an aging Irish community.*
- *Census 2021 has identified an increase in the Gypsy and Irish Traveller population. Those identifying as Gypsy Irish traveller has increased 38.4% in the North West compared with the 2011 census figures which has the potential to significantly increase the demands on services.*

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2022

- *The reduction in the availability of Local Authority grants will affect current services or the potential development of services such as dementia for our community.*
- *The availability of funding from Ireland in the future remains uncertain.*
- *The effects of pandemic affected unemployment, levels of debt and welfare reform will put major stress on our advice services due to the bureaucracy involved and the age demographic of our community*

Objects and Activities

The objects of the Charity are to promote the benefit of the inhabitants of Manchester and its surrounding areas, and in particular but not exclusively persons of Irish descent, regardless of sex, political, religious or other opinions, by associating with local authorities, voluntary organisations and inhabitants to---

(a) provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life of the inhabitants.

(b) preserve and protect good health by the provision and dissemination of health care advice and information;

(c) relieve elderly people who are in financial need, by providing items, services and facilities to relieve the needs of such persons.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

A review of Achievements and Performance: How our charity delivered public benefit

- *Advice services to people in relation to their welfare benefits applications including appeals so that they are able to apply for the benefits they are entitled to*
- *Supporting the vulnerably housed and those facing eviction to have suitable accommodation and to prevent homelessness*
- *Reduce social isolation for older people through our weekly social lunch groups at three locations across Manchester*
- *Support with applications for Irish pensions, passports and other personal documents for example birth certificates. This enables people to maintain and strengthen their links between Ireland and their Irish heritage*
- *Provide access to respectful and dignified burials for people with no next of kin. Where there is no documentation available we can also help with tracing relatives*
- *Supporting new emigrants to Manchester*
- *The allotment project provides support to service users to improve their health and well being*
- *Our Advocacy and Support service provides intensive support to people with complex needs on a longer term support programme*
- *Our new Cultural Events Coordinator appointed in October has begun planning for a range of events to celebrate Irish Culture and heritage*

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2022

- *The charity is committed to the continuous professional development of all staff in order for them to meet the support needs of clients and remain up to date with best practise, national guidelines and legislation We pride ourselves on delivering excellent frontline community services supporting the most vulnerable and marginalised within our society, in particular, the elderly. This is delivered by our experienced staff ~~un~~supported by a wealth of passionate, skilled and experienced volunteers.*

Our services respond effectively, both collectively and individually, to meet the diverse and evolving needs of Irish emigrants, disadvantaged and those who are vulnerable. In addition we continue to provide a range of opportunities for people to connect and celebrate Irish culture and heritage. This is evident within our weekly lunch groups that celebrates a vibrant sense of community and Irish identity. Our beneficiaries tell us how they personally benefit from our services, for example, being able to come together to see friends and peers, feel less isolated and have the confidence to access a service to support them with difficult and very personal issues. We also work with the range of statutory and voluntary sector agencies to ensure that people's needs are addressed and met holistically. We pride ourselves on our professional, respectful and person centred approach. We continually consult with the people who use our services to understand their needs, the challenges they experience and for us to review our systems so that we can support them the best way we can.

Services provided by ICCM throughout 2022 are summarised as follows:

463 People accessed our advice and information service

393 outcomes were achieved for the people supported by the advocacy and support team

60 Drop in sessions where held in Bolton and North Manchester

135 passport applications were made on behalf of individuals

67 housing conditions were improved

3,522 volunteers hours given by our volunteers

266 people attended social lunch groups

240 external professionals attended our cultural awareness sessions

In addition, 102 service users and family members reported that they felt culturally supported by the advocacy and support team. We worked with over 25 partner agencies to deliver for the community throughout the year, and there is 100% (reported) confidence in service provision from our partner agencies.

Funding awarded in the year ended 31st December 2022

Details of funding are given in notes 2, 3 and 4 of the accounts. The main funders continue to be the Irish government and the National Lottery.

Future Funding Plans

Throughout 2023 ICCM will be continuing in its efforts to raise income from grant funding opportunities, community fundraising events and charitable donations. The appointment of a new CEO will provide additional capacity to the staff team and trustees in setting the strategic direction of the charity allowing for the development of a new strategic plan to take the charity forward incorporating a full funding strategy which considers, increased marketing, presence and recognition for our work strengthening reputation and donation income and increased delivery in line with funding applications to grant making trusts and foundations. ICCM is also an active member of Fréa. A partnership between Irish Community Care (Liverpool), Irish Community Care Manchester and Leeds Irish Health and Homes with the aim of increasing income, increasing partnership, co-production and joint working; and cost reduction.

Irish Community Care Manchester Trustees' annual report for the year ended 31 December 2022

Financial Review

The Statement of Financial Activities is set out on Page 10 of the financial statements. It shows a deficit in income in the year to 31st December 2022 of £42,490 (2021: deficit £29,492) This is primarily due to planned increased spending on activity and staffing.

The Balance Sheet is set out on page 11 of the financial statements. It shows a net asset position as at 31st December 2022 of £171,417 (2021: £177,436).

Reserves Policy Statement

The Charity trustees aim to retain sufficient in reserves to protect current projects against possible reduction in funding from external partners. Details of restricted funds are set out in Note 14. The unrestricted funds are used by the Charity to fund future activities and to cover gaps in funding.

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2022

Responsibilities of Trustees

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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;*
- *prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in business.*

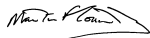
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees are also responsible for safeguarding the assets of the charity and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

Signed by order of the Trustees

Approved by the Board of Trustees on: 25 / 10 / 2023



Signed on their Behalf by: Mr Martin Connolly

Independent auditor's report to the members of Irish Community Care Manchester

Opinion

We have audited the financial statements of Irish Community Care Manchester (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, 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 [date] and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 directors' 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 directors 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 trustees report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

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.

Independent auditor's report to the members of Irish Community Care Manchester

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the 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 financial statements are prepared is consistent with the financial statements; 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 and the 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 trustees' responsibilities statement, the trustees (who are also 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

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.

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

Independent auditor's report to the members of Irish Community Care Manchester

Based on our understanding of the charity and environment in which it operates, we identified the principal risks of non-compliance with laws and regulations related to pension legislation, tax legislation, employment legislation, health and safety legislation, and other legislation specific to the industry in which the charity operates, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the reporting requirements under the Charities SORP and FRS102, and the Charities Act 2011.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principle risks were related to the pressure on management to achieve particular results. Audit procedures performed by the engagement team included:

- Review of correspondence with the regulators and with advisors;
- Discussions with management including consideration of known or suspected instances of non-compliance;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journal entries; and
- Challenging assumptions and judgments made by management.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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 the audit report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. 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.

P Morrello

Patrick Morrello (Senior Statutory Auditor)

For and on behalf of Third Sector Accountancy Limited, Statutory Auditor

Holyoake House

Hanover Street

Manchester

M60 0AS

25 / 10 / 2023

Date

Irish Community Care Manchester
Statement of Financial Activities For the year ended 31 December 2022
(Including income and expenditure account)

	Notes	31 December 2022			As re-stated 31 December 2021		
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
INCOME:							
Donations and legacies	2	7,448	-	7,448	14,710	75	14,785
Charitable Activities	3	528	350,334	350,862	6,210	273,778	279,988
Other Trading Activities	4	6,073	-	6,073	6,700	-	6,700
TOTAL INCOME		14,049	350,334	364,383	27,620	273,853	301,473
EXPENDITURE:							
Cost of Raising Funds	5	(3,621)	-	(3,621)	(338)	(25)	(363)
Charitable Activities	5	(75,450)	(327,802)	(403,252)	(52,091)	(278,511)	(330,602)
TOTAL EXPENDITURE		(79,071)	(327,802)	(406,873)	(52,429)	(278,536)	(330,965)
NET INCOME / (EXPENDITURE)		(65,022)	22,532	(42,490)	(24,809)	(4,683)	(29,492)
Transfer between funds	14	(45)	45	-	-	-	-
NET MOVEMENT IN FUNDS		(65,067)	22,577	(42,490)	(24,809)	(4,683)	(29,492)
Balance Brought Forward		117,801	96,106	213,907	142,610	100,789	243,399
TOTAL FUNDS CARRIED FORWARD	14	52,734	118,683	171,417	117,801	96,106	213,907

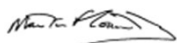
The notes on pages 12 to 23 form part of these accounts.

Irish Community Care Manchester
Balance sheet as at 31 December 2022

			As re-stated
	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible Fixed Assets	9	25,462	30,942
CURRENT ASSETS			
Debtors	10	12,026	7,256
Cash at Bank and in Hand		283,067	335,687
		<u>295,093</u>	<u>342,943</u>
CREDITORS:			
Amounts falling due within one year	11	<u>(141,249)</u>	<u>(147,089)</u>
NET CURRENT ASSETS		<u>153,844</u>	<u>195,854</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>179,306</u>	<u>226,796</u>
CREDITORS:			
Amounts falling due after	13	(7,889)	(12,889)
NET ASSETS		<u><u>171,417</u></u>	<u><u>213,907</u></u>
THE FUNDS OF THE CHARITY:			
Restricted Income Funds	14	101,277	96,106
Unrestricted Income Funds	14	70,140	117,801
		<u><u>171,417</u></u>	<u><u>213,907</u></u>

The notes on pages 12 to 23 form part of these accounts.

Approved by the trustees on **25 / 10 / 2023** and signed on their behalf by:



) Chair

M. Connolly



) Treasurer

B Aherne

The notes on pages 12 to 23 form part of these accounts.

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

1 ACCOUNTING POLICIES

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

(c) Income recognition

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity. The allocation of support and governance costs is analysed in note 6.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 5.

(h) Tangible fixed assets and depreciation

Fixed assets are stated at cost, less accumulated depreciation. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (or valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Office Refurbishment	over 6 years
Computer Equipment	33.33% on cost

(i) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity offers access to a defined contribution pension scheme. Contributions are charged to the income and expenditure account when incurred. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(j) Debtors

Trade and other debtors are recognised at settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

(k) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(l) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(m) Legal form

The charity is a company limited by guarantee registered in England and Wales and has no share capital. 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 registered office address is disclosed on page 1.

2 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Donations	7,448	-	7,448	14,710	75	14,785
	<u>7,448</u>	<u>-</u>	<u>7,448</u>	<u>14,710</u>	<u>75</u>	<u>14,785</u>

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total £
Current year			
Department of Foreign Affairs & Trade Emigrant Support Programme	-	185,618	185,618
National Lottery Community Fund Awards for All	-	132,441	132,441
Ireland Fund of Great Britain	-	10,000	10,000
Group Activities	-	7,000	7,000
	528	15,275	15,803
	<u>528</u>	<u>350,334</u>	<u>350,862</u>
Comparative year - as re-stated			
Department of Foreign Affairs & Trade Emigrant	-	144,691	144,691
National Lottery Community Fund	-	127,891	127,891
Crisis Grants	-	900	900
Manchester City Council - Covid	6,163	-	6,163
Group Activities	-	296	296
Other Income	47	-	47
	<u>6,210</u>	<u>273,778</u>	<u>279,988</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	2022 £	2021 £
Fundraising Events - Golf	5,500	6,000
Other activities	573	200
Fréa CIC contribution to website	-	500
	<u>6,073</u>	<u>6,700</u>

Income from other trading activities in 2022 and 2021 was unrestricted.

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

5 EXPENDITURE

	Activity Groups £	Care Services £	Total 2022 £	Total 2021 £
<i>Expenditure on Raising Funds:</i>				
Fundraising Expenses	3,168	453	3,621	130
Consultancy	-	-	-	233
	<u>3,168</u>	<u>453</u>	<u>3,621</u>	<u>363</u>
<i>Expenditure on Charitable Activities:</i>				
Employment Costs (Note 7)	-	213,702	213,702	190,185
Recruitment Costs	-	1,452	1,452	-
Staff Travel & Subsistence	-	3,498	3,498	2,278
Staff Training	-	3,610	3,610	1,908
DBS Checks	-	328	328	454
Other Staff Costs & Subscriptions	-	1,212	1,212	949
Publicity	-	2,107	2,107	285
Website - Fréa	-	3,750	3,750	-
Volunteer & Travel Expenses	50	1,658	1,708	256
Volunteer Recognition	200	-	200	50
Rent,Rates,Water, Heat & Light,Cleaning	-	9,307	9,307	9,616
Telephone Support & Internet	-	4,158	4,158	2,694
Activities, Social, Hospitality & Drop In	8,095	21,259	29,354	9,285
Welfare, Repatriation & Funerals	-	2,443	2,443	1,088
Support Costs (Note 6)	12,129	73,966	86,095	76,247
Governance Costs (Note 6)	-	40,328	40,328	35,307
	<u>20,474</u>	<u>382,778</u>	<u>403,252</u>	<u>330,602</u>
Restricted Funds	23,642	314,568	338,210	278,036
Unrestricted Funds	-	68,663	68,663	52,929
	<u>23,642</u>	<u>383,231</u>	<u>406,873</u>	<u>330,965</u>

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

6 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	General Support £	Gover- nance £	Total 2022 £	Total 2021 £
Employment Costs (Note 7)	37,494	1,875	39,369	31,183
Rent,Rates,Water,Room Hire, Heat & Light etc	9,307	-	9,307	11,015
Security, Repairs & Maintenance	1,615	-	1,615	4,912
Insurance	2,772	-	2,772	2,389
Computer Maintenance & Software	3,336	-	3,336	2,664
Telephone Support & Internet	4,157	-	4,157	2,695
Lease & Rental of Equipment	-	-	-	620
Minor Equipment	2,707	-	2,707	2,199
Postage	350	-	350	337
Printing & Stationery	1,370	-	1,370	1,239
Refreshments	281	-	281	85
Miscellaneous	574	-	574	850
Depreciation	8,424	-	10,109	9,559
Payroll Costs	1,116	-	1,116	1,029
Legal & Professional Fees	4	6,437	6,441	7,207
Consultancy	-	26,464	26,464	22,166
Bank Charges	561	-	561	406
AGM, Trustee Deelopment & Training	-	792	792	225
Audit Fees	-	3,560	3,560	3,300
Accountancy, Accountancy Support & Book-keeping	12,027	1,200	13,227	7,474
	<u>86,095</u>	<u>40,328</u>	<u>128,108</u>	<u>111,554</u>

7 STAFF NUMBERS AND COSTS

	2022 £	2021 £
Staff Costs:		
Wages and Salaries	231,089	203,427
Social Security Costs	16,953	13,672
Pension Costs	5,029	4,269
	<u>253,071</u>	<u>221,368</u>

The charity had 13 employees during the year, full and part time.

The average number of employees,full time equivalent, analysed by function was:

Care Services	7	5
Management and Administration	2	2
	<u>9</u>	<u>7</u>

No employee earned £60,000 per annum or more.

Along with the trustees the key management personnel were the manager and consultant (seconded). The total employment benefits, including employer national insurance and pension contributions of the key management personnel were £49,903, (2021 £46,389). Consultant fees and expenses - Leeds Irish Health & Homes £23,964. No employee has benefits in excess of £60,000 per annum.

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

8 TRUSTEES' REMUNERATION AND EXPENSES

Except as disclosed below no remuneration directly or indirectly out of the funds of the charity was paid or payable, during the period, to any trustee or to any persons known to be connected with any of them.

Travel Expenses were reimbursed to one trustee of £95.

At 31st December 2022 £49 was owed to B. Aherne in respect of items purchased for the charity.

There were no donations from related parties.

Fréa CIC

The charity paid £3,750 for a website and joint activities to Fréa CIC.

The manager and acting chief executive (seconded) of the charity are trustees of Fréa CIO, which is a joint undertaking between Irish Community Care Manchester, Leeds Irish Health and Homes and Irish Community Care Ltd.

Leeds Irish Health & Homes Limited

The acting chief executive of the charity is also chief executive of Leeds Irish Health & Homes Limited. The latter invoices the charity for the acting CEO's services to the charity. The amount due from Irish Community Care Manchester to Leeds Irish Health & Homes Limited was £23,964 (2021 £22,166). The amount owing to Leeds Irish Health & Homes Limited at the year end was £5,783.90.

9 TANGIBLE FIXED ASSETS

	Computer Equipment £	Office Refurbishme nt £	Total
COST			
At 1 January 2021	7,508	38,576	46,084
Additions	2,944	-	2,944
Disposals	-	-	-
At 31 December 2022	10,452	38,576	49,028
DEPRECIATION			
At 1 January 2021	5,653	9,489	15,142
Charge for Year	2,837	5,587	8,424
Disposal	-	-	-
At 31 December 2022	8,490	15,076	23,566
NET BOOK VALUE			
At 31 December 2022	1,962	23,500	25,462
At 31 December 2021	1,855	29,087	30,942

10 DEBTORS

	2022 £	2021 £
Other Debtors	7,309	3,802
Prepayments	4,717	3,454
	12,026	7,256

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	As re-stated 2021
	£	£
Trade Creditors	6,413	11,281
Deferred Income (Note 12)	105,187	92,616
Other Taxes & Social Security Costs	5,214	27
Other Creditors	10,983	29,739
Accruals	13,452	13,426
	<u>141,249</u>	<u>147,089</u>

12 DEFERRED INCOME

	2022	As re-stated 2021
	£	£
Balance as at 1st January	92,616	83,688
Further grants received	198,189	153,619
Amount released to income earned from charitable activities	(185,618)	(144,691)
Balance as at 31st December	<u>105,187</u>	<u>92,616</u>

Deferred income relates to grants received from the Irish government's Department of Foreign Affairs & Trade Emigrant Support Programme. These grants state that they are strictly per month, and therefore the ongoing month by month spend is a performance condition. The grants are for the year ended 30 June, so in any year, 50% of the grants are deferred, after adjusting for any repayments due in relation to earlier underspends.

13 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Other Creditors	<u>7,889</u>	<u>12,889</u>

The creditors due after more than one year balance relates to Irish Government underspend from an earlier period; there is no interest due on the outstanding creditor.

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

14 ANALYSIS OF CHARITABLE FUNDS

	As re-stated Balance 1 Jan 2022 £	Incoming £	Outgoing £	Transfers £	Balance 31 Dec 2022 £
Restricted funds:					
Department of Foreign Affairs & Trade Emigrant Support Programme:					
Main Grant	13,950	146,439	(138,696)	-	21,693
Luncheon Club	-	20,116	(19,405)	-	711
Cultural Coordinator	-	12,500	(5,610)	-	6,890
Joint CEO	-	6,563	(6,563)	-	-
National Lottery Community Fund	50,051	132,441	(137,692)	-	44,800
Greater Manchester Mental Health Awards for All - Volunteers	146	-	(146)	-	-
Awards for All - Community Engagement	3,582	-	(324)	-	3,258
Irish Youth Foundation -Emergency Fund	-	10,000	(1,098)	-	8,902
Irish Youth Foundation -Food Parcels Manchester Alliance for Community Care	185	-	-	-	185
Welfare Grants & income	594	-	(19)	-	575
Donations for graves	1,372	-	(930)	-	442
Ireland Fund of Great Britain	56	-	-	-	56
Irish Youth Foundation	3,046	-	(1,890)	-	1,156
Lottery Covid - capital	4,557	7,000	(8,115)	-	3,442
Groups:	1,275	-	(1,275)	-	-
IWHC - North Manchester	7,290	-	(2,021)	(5,269)	-
St Mary's Group	2,802	6,567	(1,025)	(5,542)	2,802
St Mary's Group	250	-	(250)	-	-
St Kentigern's Group	-	6,625	(1,427)	(5,198)	-
St Kentigern's Group	68	-	-	-	68
All Groups	860	2,083	(731)	(1,352)	860
Levenshulme	2,079	-	(2)	-	2,077
	3,943	-	(583)	-	3,360
	<u>96,106</u>	<u>350,334</u>	<u>(327,802)</u>	<u>(17,361)</u>	<u>101,277</u>
Unrestricted Funds:					
General	104,231	14,049	(76,167)	4,527	46,640
Designated Funds - office refurbishment	13,570	-	(2,904)	12,834	23,500
	<u>117,801</u>	<u>14,049</u>	<u>(79,071)</u>	<u>17,361</u>	<u>70,140</u>
Total Funds	<u><u>213,907</u></u>	<u><u>364,383</u></u>	<u><u>(406,873)</u></u>	<u><u>-</u></u>	<u><u>171,417</u></u>

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

14 ANALYSIS OF CHARITABLE FUNDS - continued

Comparative period	Balance 1 Jan 2021 £	As re-stated Incoming £	Outgoing £	Transfers £	As re-stated Balance 31 Dec 2021 £
Restricted funds					
Department of Foreign Affairs & Trade Emigrant Support Programme:					
Main Grant	17,279	137,814	(141,143)	-	13,950
Luncheon Club	399	6,877	(7,276)	-	-
Caca Deas	1,554	-	(1,554)	-	-
National Lottery Community Fund - Covid	8,412	-	(1,122)	(7,290)	-
National Lottery Community Fund	45,503	127,891	(123,343)	-	50,051
Greater Manchester Mental Health Awards for All	323	-	(177)	-	146
Irish Youth Foundation -Emergency Fund	3,831	-	(249)	-	3,582
Irish Youth Foundation -Food Parcels Manchester Alliance for Community Care	199	-	(14)	-	185
Welfare Grants & income	850	-	(256)	-	594
Donations for graves	1,472	-	(100)	-	1,372
Ireland Fund of Great Britain	210	900	(1,054)	-	56
Irish Youth Foundation	3,046	-	-	-	3,046
Lottery Covid - capital	4,557	-	-	-	4,557
Groups:	1,275	-	-	-	1,275
IWHC - North Manchester	-	-	-	7,290	7,290
St Mary's Group	2,802	35	(35)	-	2,802
St Mary's Group	200	50	-	-	250
St Kentigern's Group	-	195	(195)	-	-
St Kentigern's Group	68	-	-	-	68
St Kentigern's Group	860	66	(66)	-	860
All Groups	2,300	-	(221)	-	2,079
Levenshulme	5,649	25	(1,731)	-	3,943
	<u>100,789</u>	<u>273,853</u>	<u>(278,536)</u>	<u>-</u>	<u>96,106</u>
Unrestricted Funds					
General	117,436	27,620	(48,279)	7,454	104,231
Designated Funds - Office Refurbishment	25,174	-	(4,150)	(7,454)	13,570
	<u>142,610</u>	<u>27,620</u>	<u>(52,429)</u>	<u>-</u>	<u>117,801</u>
Total Funds	<u>243,399</u>	<u>301,473</u>	<u>(330,965)</u>	<u>-</u>	<u>213,907</u>

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

14 ANALYSIS OF CHARITABLE FUNDS - continued

Details of funds:-

Department of Foreign Affairs & Trade - Emigrant Support Programme

Contribute to the salary of front line co-ordinators, workers and administrative support; a database project and luncheon clubs.

National Lottery Community Fund

Towards advocacy and support for the Irish traveller community

Irish Youth Foundation

Donation towards food parcels and youth work

Awards for All

Towards volunteer co-ordination and community engagement

Manchester Alliance for Community Care

Towards allotment project reducing social isolation

Ireland Fund of Great Britain

Towards increasing social inclusion projects

Donations for graves

Paying towards funeral costs

Groups

Funds donated towards specific local groups

Groups based at the Irish World Heritage Centre, St Mary's and St. Kentigern's contributed the following amounts towards the running costs of the charity.

	2022	2021
	£	£
IWHC - North Manchester	5,542	35
St Mary's	5,198	195
St Kentigern's	1,352	66
	<u>12,092</u>	<u>296</u>

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Current year			
Tangible Fixed Assets	25,462	-	25,462
Net Current Assets	44,678	109,166	153,844
Liabilities > 1 year	-	(7,889)	(7,889)
	<u>70,140</u>	<u>101,277</u>	<u>171,417</u>
Comparative year			
Tangible Fixed Assets	13,750	17,192	30,942
Net Current Assets	104,051	55,332	159,383
Liabilities > 1 year	-	(12,889)	(12,889)
	<u>117,801</u>	<u>59,635</u>	<u>177,436</u>

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

16 OPERATING LEASES

	Land and buildings 2022	Land and buildings 2021
Amounts due under operating leases:	£	£
Within one year	14,400	14,400
2-5 years	37,200	52,800
	<u>51,600</u>	<u>67,200</u>

17 Prior period adjustment

In previous years, grants received from the National Lottery had been time apportioned to the accounting period. It is now established that there are no performance related conditions that would prevent recognition of the grant on receipt. The following adjustments have therefore been made to the prior period:

	2021 £	2020 £
Reserves per signed accounts	177,436	205,439
Period period adjustment	36,471	37,660
Reserves as re-stated	<u>213,907</u>	<u>243,099</u>
Deficit per signed accounts	28,303	
Period period adjustment	1,189	
Deficit as re-stated	<u>29,492</u>	

IRISH COMMUNITY CARE MANCHESTER

England & Wales - Charity number 1169291

Accounts

Charity number: 1169291
Company number: 9877345

IRISH COMMUNITY CARE MANCHESTER
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2021

Irish Community Care Manchester
Financial statements for the year ended 31 December 2021

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Irish Community Care Manchester

Report of the trustees for the year ended 31 December 2021

Financial Statements

The trustees present their report and the audited financial statements for the year ended 31 December 2021.

Included within the trustees' report is the directors' report as required by company law.

The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Charity Number 1169291

Company Number 9877345

Principal Office & Registered Office 895 Stockport Road, Levenshulme
Manchester, M19 3PG

Accountants Community Accountancy Service Ltd
The Grange, Pilgrim Drive
Beswick, Manchester
M11 3TQ

Independent Auditors Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Bankers Allied Irish Bank
St James's House
7 Charlotte Street
Manchester

Trustees

The trustees serving during the year and since the year end were as follows:

Martin Connolly Chair

Barbara Aherne *Treasurer*

Elaine Roche

Geraldine Vesey

Dr Noel Russell Secretary

Grace Kelly (appointed 2nd June 2021, resigned 6th July 2021)

Mary Johanna O'Donoghue (appointed 3rd June 2021, resigned 4th January 2022)

Dr Ann Marie O'Brien Potter (appointed 2nd June 2021)

Michael David Gorman (appointed 2nd June 2021)

Manager

Mr Martin Moran

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2021

Structure, governance and management

Irish Community Care Manchester was incorporated on 18th November 2015 and registered as a Charity with the Charity Commission on 21st September 2016 and governed by its Articles of Association.

The Charity has a Board of Trustees comprising up to 5 people elected by and from the members of the Charity at or prior to the AGM, and up to 5 people who are co-opted or invited by the Trustees for the skills or experience they will bring to running the Charity. At every AGM, one half of the Trustees shall retire from office, based on those who have served longest, and will be eligible for re-election. No one shall serve more than 6 consecutive years as a Trustee without taking a break of at least one year, except in exceptional circumstances.

The organisation is overseen by the Board of Trustees. The Board contract the services of an Interim CEO from Leeds Irish Health & Homes who provides strategic leadership and policy implementation on our behalf.

The day to day running of the charity is organised by a Manager. A recent grant from the National Lottery sees the appointment of a Team Leader who supervises frontline workers.

Individual staff members are responsible for the day-to-day management of their individual projects.

The organisation has a number of volunteers who support the provision of services and activities.

Risk Management

The responsibility for risk management within ICCM rests ultimately with the Board of Trustees and through delegation of powers to the Interim CEO and Manager; risk is managed through assessment via Board meetings. A risk register has been adopted by the Board of Trustees which is reviewed quarterly to mitigate risks to the organisation.

Key risks for the organisation pertain to Government social and economic policy in both Great Britain and Ireland. In addition, the aftermath of the ongoing COVID-19 Pandemic need to be taken into account for the futures sustainability of ICCM. We have identified the following as potential risks:

- The impact of COVID-19 and Brexit on the availability of funding, the well-being of the community and access to services is difficult to assess at present.
- Income streams for the organisation need to be diversified.
- Census 2021 may identify a decreasing Irish population in Britain leading to strategic insignificance with health and social care policy makers.
- The reduction in the availability of Local Authority grants will affect current services or the potential development of services such as dementia for our community
- The availability of funding from Ireland in the future remains uncertain
- The effects of pandemic affected unemployment, levels of debt and welfare reform will put major stress on our advice services due to the bureaucracy involved and the age demographic of our community

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2021

Objects and Activities

The objects of the Charity are to promote the benefit of the inhabitants of Manchester and its surrounding areas, and in particular but not exclusively persons of Irish descent, regardless of sex, political, religious or other opinions, by associating with local authorities, voluntary organisations and inhabitants to---

(a) provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life of the inhabitants.

(b) preserve and protect good health by the provision and dissemination of health care advice and information;

(c) relieve elderly people who are in financial need, by providing items, services and facilities to relieve the needs of such persons.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

A review of Achievements and Performance: How our charity delivered public benefit

- Advice services to people in relation to their welfare benefits applications including appeals so that they are able to apply for the benefits they are entitled to
- Supporting the vulnerably housed and those facing eviction to have suitable accommodation and to prevent homelessness
- Reduce social isolation for older people through our weekly social lunch groups at three locations across Manchester
- Support with applications for Irish pensions, passports and other personal documents for example birth certificates. This enables people to maintain and strengthen their links between Ireland and the Global Irish
- Provide access to respectful and dignified burials for people with no next of kin, where there is no documentation available. We can also help with tracing relatives
- Supporting new emigrants to Manchester
- The allotment project provides support to service users to improve their health and well being
- Our Advocacy and Support service provides intensive support to people with complex needs on a longer term support programme
- The charity is committed to the continuous professional development of all staff in order for them to meet the support needs of clients and remain up to date with best practise, national guidelines and legislation

We pride ourselves on delivering excellent frontline community services supporting the most vulnerable a marginalised within our society, in particular, the elderly. This is delivered by our experienced staff unsupported by a wealth of passionate, skilled and experienced volunteers.

Our services respond effectively, both collectively and individually, to meet the diverse and evolving needs of Irish emigrants, disadvantaged and those who are vulnerable.

Irish Community Care Manchester Trustees' annual report for the year ended 31 December 2021

In addition we continue to provide a range of opportunities for people to connect and celebrate Irish culture and heritage. This is evident within our weekly lunch groups that celebrates a vibrant sense of community and Irish identity.

Our beneficiaries tell us how they personally benefit from our services, for example, being able to come together to see friends and peers, feel less isolated and have the confidence to access a service to support them with difficult and very personal issues.

We also work with the range of statutory and voluntary sector agencies to ensure that people's needs are addressed and met holistically.

We pride ourselves on our professional, respectful and person centred approach.

We continually consult with the people who use our services to understand their needs, the challenges they experience and for us to review our systems so that we can support them the best way we can.

Services provided by ICCM Support Officers in 2021

- Advice and Information services to 218 people (For example, applications for Welfare Benefits, Housing and Homelessness, Personal Independent Payments)
- Telephone support, referral and signposting to 133 people (This is a hugely important aspect of the support we provide where we will take enquiries and provide the support where it is apparent that their issue doesn't warrant an appointment into our service. We listen to understand the person's issues. We provide information and advice and signpost or refer on to another agency that is best suited to address their need)
- Weekly lunch groups have been attended by 93 people
- Support to 36 people with applications for Irish passports
- Recruitment, training and support to 27 volunteers (Our Community Engagement and Development Lead has reviewed our Volunteer Programme, Policy and Procedures, Recruitment and Induction of all volunteers, established various Role Profiles, Training and Support and has diversified our pool of volunteers)
- Support to 1 person in our allotment programme
- Advocacy and Support provided to 38 'cases' with over 100 beneficiaries (We receive referrals for an individual which becomes an open case for an assessment and support programme. In the majority of our casework we support and advocate for the wider family network, for example, children where we attend statutory 'Child Protection Case Conferences')
- We maintain our long established and much cherished graves for the of people with no next of kin. ICCM has graves in both Southern Cemetery and Moston Cemetery

Irish Community Care Manchester
Trustees' annual report for the year ended 31 December 2021

Funding Awarded in the year ended 31st December 2021

Emigrant Support Programme funding of £165,000 was approved by the Irish Department of Foreign Affairs and Trade for the year July 2021 to June 2022, but after clawbacks the net funding receivable was £137,814.

National Lottery Community Fund - RC North West Region - £397,222 was awarded over 3 years from October 2020. We are currently in Year 2 of this grant.

Other grants included:

- A grant was awarded as part of ESP COVID-19 Emergency Fund for our Caca Deas project £ 4500
- Manchester City Council - Covid Support Grant £6,163
- ESP Luncheon Club £13,500
- Crisis Grants £900

Donations and Fundraising

£6,000 from the Irish Golfers Association

£200 from a dance fundraiser

Generous donations from community businesses and private donations has brought in £14,785.

Future Funding Plans

Throughout 2022 ICCM will be continuing in its efforts to raise income from grant funding opportunities, community fundraising events and charitable donations. ICCM is also an active member of Fréa.

Irish Community Care Manchester

Report of the trustees for the year ended 31 December 2021

Financial Review

The Statement of Financial Activities is set out on Page 11 of the financial statements. It shows a deficit in income in the year to 31st December 2021 of £28,303 (2020: surplus £27,981 largely due to a legacy in excess of £25,000).

The Balance Sheet is set out on page 7 of the financial statements. It shows a net asset position as at 31st December 2021 of £177,436 (2020 £205,739).

Reserves Policy Statement

The Charity trustees aim to retain sufficient in reserves to protect current projects against possible reduction in funding from external partners. Details of restricted funds are set out in Note 14. The unrestricted funds are used by the Charity to fund future activities and to cover gaps in funding.

Unrestricted funds at 31 December 2021 were £117,801 (2020: £142,610), and free reserves (unrestricted funds excluding fixed assets) were £86,859 (2020: £127,383).

Responsibilities of Trustees

The Charity trustees (who are also directors of Irish Community Care Manchester for the purposes of company law)

Company law requires charity trustees to prepare financial statements for each year which give a true and fair view

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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees are also responsible for safeguarding the assets of the charity 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
- The trustees have taken all steps that they ought to have taken to make themselves aware of any

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

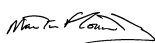
Third Sector Accountancy Limited were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Signed by order of the Trustees

Approved by the Board of Trustees on: 09 / 09 / 2022

Signed on their Behalf by:



Mr Martin Connolly

Independent auditor's report to the members of Irish Community Care Manchester

Opinion

We have audited the financial statements of Irish Community Care Manchester (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, 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 [date] and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 directors' 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 directors 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 trustees report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

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.

Independent auditor's report to the members of Irish Community Care Manchester

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the 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 financial statements are prepared is consistent with the financial statements; 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 and the 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 trustees' responsibilities statement, the trustees (who are also 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

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.

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

Independent auditor's report to the members of Irish Community Care Manchester

Based on our understanding of the charity and environment in which it operates, we identified the principal risks of non-compliance with laws and regulations related to pension legislation, tax legislation, employment legislation, health and safety legislation, and other legislation specific to the industry in which the group operates, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the reporting requirements under the Charities SORP and FRS102, and the Charities Act 2011.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principle risks were related to the pressure on management to achieve particular results. Audit procedures performed by the engagement team included:

- Review of correspondence with the regulators and with advisors;
- Discussions with management including consideration of known or suspected instances of non-compliance;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journal entries; and
- Challenging assumptions and judgments made by management.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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 the audit report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. 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.

P Morrello

Patrick Morrello (Senior Statutory Auditor)

For and on behalf of Third Sector Accountancy Limited, Statutory Auditor

Holyoake House

Hanover Street

Manchester

M60 0AS

13 / 09 / 2022

Date

Irish Community Care Manchester
Statement of Financial Activities for the year ended 31 December 2021
(including the income and expenditure account)

	Notes	Year ended 31 December 2021			Year ended 31 December 2020		
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
INCOME:							
Donations and legacies	(2)	14,710	75	14,785	38,790	880	39,670
Charitable Activities	(3)	6,210	274,967	281,177	40	203,403	203,443
Other Trading Activities	(4)	6,700	-	6,700	7,000	-	7,000
Investment Income		-	-	-	153	-	153
TOTAL INCOME		27,620	275,042	302,662	45,983	204,283	250,266
EXPENDITURE:							
Cost of Raising Funds	(5)	(338)	(25)	(363)	(216)	(1,198)	(1,414)
Charitable Activities	(5)	(52,091)	(278,511)	(330,602)	(30,340)	(190,531)	(220,871)
TOTAL EXPENDITURE		(52,429)	(278,536)	(330,965)	(30,556)	(191,729)	(222,285)
NET INCOME / (EXPENDITURE)		(24,809)	(3,494)	(28,303)	15,427	12,554	27,981
Transfer between funds		-	-	-	-	-	-
NET MOVEMENT IN FUNDS		(24,809)	(3,494)	(28,303)	15,427	12,554	27,981
Balance Brought Forward		142,610	63,129	205,739	127,183	50,575	177,758
TOTAL FUNDS CARRIED FORWARD	(14)	117,801	59,635	177,436	142,610	63,129	205,739

The notes on pages 12 to 21 form part of these accounts.

Irish Community Care Manchester
Balance sheet as at 31 December 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Fixed Assets	(9)	30,942	15,227
CURRENT ASSETS			
Debtors	(10)	7,256	13,005
Cash at Bank and in Hand		<u>335,687</u>	<u>339,455</u>
		342,943	352,460
CREDITORS:			
Amounts falling due within one year	(11)	<u>(183,560)</u>	<u>(144,059)</u>
NET CURRENT ASSETS		<u>159,383</u>	<u>208,401</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>190,325</u>	<u>223,628</u>
CREDITORS:			
Amounts falling due after more than one year	(13)	(12,889)	(17,889)
NET ASSETS		<u><u>177,436</u></u>	<u><u>205,739</u></u>
THE FUNDS OF THE CHARITY:			
Restricted Income Funds	(14)	59,635	63,129
Unrestricted Income Funds	(14)	117,801	142,610
		<u><u>177,436</u></u>	<u><u>205,739</u></u>

The notes on pages 12 to 21 form part of these accounts.

09 / 09 / 2022

Approved by the trustees on 09 / 09 / 2022 and signed on their behalf by:



) Chair

M. Connolly

Barbara Aherne) Treasurer

B Aherne

1. ACCOUNTING POLICIES

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 14.

(c) Income recognition

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Irish Community Care Manchester
Notes to the accounts for the year ended 31 December 2021

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 6.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 5.

(h) Tangible fixed assets and depreciation

Fixed assets are stated at cost, less accumulated depreciation. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (or valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Office Refurbishment	over 6 years
Computer Equipment	33.33% on cost

(i) Taxation

The organisation is exempt from income tax by reason of its charitable status. The Charity is not registered for VAT.

(j) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals.

The charity offers access to a defined contribution (stakeholder) pension scheme. Contributions are charged to the income and expenditure account when incurred. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(k) Contingent liabilities

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

(l) Debtors

Trade and other debtors are recognised at settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(n) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(o) Legal form

The charity is a company limited by guarantee registered in England and Wales and has no share capital. 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 registered office address is disclosed on page 1.

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2021

2 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£	£	£	£
Legacy	-	-	-	25,236	-	25,236
Donations	14,710	75	14,785	13,554	880	14,434
	<u>14,710</u>	<u>75</u>	<u>14,785</u>	<u>38,790</u>	<u>880</u>	<u>39,670</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Dept. of Foreign Affairs & Trade :			
Emigrant Support Programme			
- main (after clawback £17,186)	-	137,814	137,814
- Luncheon Group (after clawback £7,695)	-	6,877	6,877
National Lottery Community Fund - RC N West Region	-	129,080	129,080
Crisis Grants	-	900	900
Manchester City Council - Covid	6,163	-	6,163
Group Activities	-	296	296
Other Income	47	-	47
	<u>6,210</u>	<u>274,967</u>	<u>281,177</u>
Previous Year			2020
	£	£	£
Emigrant Support Programme			
- main	-	138,153	138,153
- Luncheon Group	-	5,230	5,230
- Volunteer Coordinator / SSO	-	2,167	2,167
- Caca Deas	-	4,050	4,050
National Lottery Community Fund - Covid	-	10,500	10,500
National Lottery Community Fund - RC N West Region	-	33,110	33,110
MDNIF	-	192	192
Greater Manchester Mental Health	-	500	500
Awards for All	-	3,076	3,076
Lloyds Foundation	-	2,500	2,500
Group Activities	-	3,925	3,925
Other Income	40	-	40
	<u>40</u>	<u>203,403</u>	<u>203,443</u>

Dept. of Foreign Affairs & Trade : Emigrant Support Programme

Department of Foreign Affairs & Trade; Emigrant Support Programme awarded a grant of £165,000 covering the Year to 30th June 2022 and £145,000 for the Year to 30th June 2021. A portion of the grant payments £82,500 is deferred until the next financial year.

National Lottery Community Fund - RC North West Region £ 36,471 deferred.

Irish Community Care Manchester
Notes to the accounts for the year ended 31 December 2021

4 INCOME FROM OTHER TRADING ACTIVITIES	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Fundraising Events - Golf	6,000	-	6,000	4,000
Dance	200	-	200	-
Fréa CIC contribution to website	500	-	500	3,000
	<u>6,700</u>	<u>-</u>	<u>6,700</u>	<u>7,000</u>

Income from trading activities in 2021 and 2020 was unrestricted.

5 EXPENDITURE	Activity Groups £	Care Services £	Total 2021 £	Total 2020 £
<i>Expenditure on Raising Funds:</i>				
Fundraising Expenses	25	105	130	1,414
Consultancy	-	233	233	-
	<u>25</u>	<u>338</u>	<u>363</u>	<u>1,414</u>
<i>Expenditure on Charitable Activities:</i>				
Staff costs (Note 7)	-	190,185	190,185	117,205
Recruitment Costs	-	-	-	250
Staff Travel & Subsistence	-	2,278	2,278	814
Staff Training	-	1,908	1,908	545
DBS Checks	-	454	454	185
Other Staff Costs & Subscriptions	-	949	949	32
Publicity	-	285	285	170
Volunteer & Travel Expenses	-	256	256	437
Volunteer Recognition	-	50	50	107
Rent,Rates,Water, Heat & Light,Cleaning	-	9,616	9,616	4,003
Telephone Support & Internet	-	2,694	2,694	1,560
Activities, Social, Hospitality & Drop In	90	9,195	9,285	8,517
Welfare, Repatriation & Funerals	-	1,088	1,088	417
Sundry Expenses	-	-	-	119
Support Costs (Note 6)	106	76,141	76,247	67,208
Governance Costs (Note 6)	-	35,307	35,307	19,302
	<u>196</u>	<u>330,406</u>	<u>330,602</u>	<u>220,871</u>
Restricted Funds	221	277,815	278,036	191,729
Unrestricted Funds	-	52,929	52,929	30,556
	<u>221</u>	<u>330,744</u>	<u>330,965</u>	<u>222,285</u>

6 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	General Support	Governance	Total 2021	Total 2020
	£	£	£	£
Staff Costs (Note 7)	29,624	1,559	31,183	33,350
Rent,Rates,Water,Room Hire, Heat & Light etc	9,617	-	9,617	4,003
Security, Repairs & Maintenance	4,912	-	4,912	1,458
Refurbishment work on failed property lease	-	-	-	3,270
Storage	1,398	-	1,398	911
Insurance	2,389	-	2,389	2,763
Computer Maintenance & Software	2,664	-	2,664	1,710
Website Costs	-	-	-	3,616
Telephone Support & Internet	2,695	-	2,695	1,560
Lease & Rental of Equipment	620	-	620	1,983
Minor Equipment	2,199	-	2,199	10
Postage	337	-	337	449
Printing & Stationery	1,239	-	1,239	1,092
Refreshments	85	-	85	84
Cleaning & PPE	142	-	142	162
Miscellaneous	708	-	708	-
Depreciation	9,559	-	9,559	4,720
Payroll Costs	1,029	-	1,029	758
Legal & Professional Fees	350	6,857	7,207	2,931
Consultancy	-	22,166	22,166	11,755
Bank Charges	406	-	406	367
Management Committee Training	-	225	225	-
Audit Fees	-	3,300	3,300	3,540
Accountancy & Book-keeping	6,274	1,200	7,474	6,018
	<u>76,247</u>	<u>35,307</u>	<u>111,554</u>	<u>86,510</u>
Restricted Funds	38,977	23,653	62,630	55,954
Unrestricted Funds	37,270	11,654	48,924	30,556
	<u>76,247</u>	<u>35,307</u>	<u>111,554</u>	<u>86,510</u>

7 STAFF NUMBERS AND COSTS

	2021	2020
	£	£
Staff Costs:		
Wages and Salaries	203,427	138,971
Social Security Costs	13,672	8,344
Pension Costs	4,269	3,240
	<u>221,368</u>	<u>150,555</u>

The charity had 8 employees during the year, full and part time.

The average number of employees, full time equivalent, analysed by function was:

Care Services	5	4
Management and Administration	2	2
	<u>7</u>	<u>6</u>

No employee earned £60,000 per annum or more.

Along with the trustees the key management personnel were the manager and consultant (seconded).

The total employment benefits, including employer national insurance and pension contributions of the key management personnel were £46,389 (2020: £46,342).

In addition, the CEO was seconded from Leeds Irish Health & Homes, who were paid £22,165 for his services during the period.

8 TRUSTEES' REMUNERATION AND EXPENSES

Except as disclosed below no remuneration directly or indirectly out of the funds of the charity was paid or payable, during the period, to any trustee or to any persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

Irish Community Care Manchester
Notes to the accounts for the year ended 31 December 2021

9 TANGIBLE FIXED ASSETS

	Computer Equipment £	Leasehold Refurbishment £	Total £
COST			
At 1 January 2020	7,508	13,302	20,810
Additions	-	25,274	25,274
Disposals	-	-	-
At 31 December 2021	<u>7,508</u>	<u>38,576</u>	<u>46,084</u>
DEPRECIATION			
At 1 January 2020	3,366	2,217	5,583
Charge for Year	2,287	7,272	9,559
Disposal	-	-	-
At 31 December 2021	<u>5,653</u>	<u>9,489</u>	<u>15,142</u>
NET BOOK VALUE			
At 31 December 2021	<u>1,855</u>	<u>29,087</u>	<u>30,942</u>
At 31 December 2019	<u>4,142</u>	<u>11,085</u>	<u>15,227</u>

10 DEBTORS

	2021 £	2020 £
Other Debtors & Accrued Income	3,802	9,305
Prepayments	3,454	3,700
	<u>7,256</u>	<u>13,005</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade Creditors	11,281	2,173
Deferred Income (Note 12)	129,087	121,348
Other Taxes & Social Security Costs	27	-
Other Creditors	29,739	10,762
Accruals	13,426	9,776
	<u>183,560</u>	<u>144,059</u>

12 DEFERRED INCOME

	2021 £	2020 £
Deferred income comprises grants paid in advance.		
Balance as at 1st January	121,348	92,826
Amount released to income earned from charitable activities	(121,348)	(92,826)
Amount deferred in the year	129,087	121,348
Balance as at 31st December	<u>129,087</u>	<u>121,348</u>

Deferred income relates to grants received for the provision of a service, where period in which the service is to be provided partly falls after the end the the accounting period.

13 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Other Creditors	<u>12,889</u>	<u>17,889</u>

The creditors due after more than one year balance relates to Irish Government clawback; there is no interest charged.

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2021

14 ANALYSIS OF CHARITABLE FUNDS

	Balance 1 Jan 2021	Income	Expenditure	Transfers	Balance 31 Dec 2021
	£	£	£	£	£
Analysis of Movements in Restricted Funds:					
Dept. of Foreign Affairs & Trade :					
Emigrant Support Programme					
Main Grant	17,279	137,814	(141,143)	-	13,950
Luncheon Club	399	6,877	(7,276)	-	-
Caca Deas	1,554	-	(1,554)	-	-
National Lottery Community Fund - Covid	8,412	-	(1,122)	(7,290)	-
National Lottery Community Fund	7,843	129,080	(123,343)	-	13,580
Greater Manchester Mental Health	323	-	(177)	-	146
Awards for All	3,831	-	(249)	-	3,582
Irish Youth Foundation -Emergency Fund	199	-	(14)	-	185
Irish Youth Foundation -Food Parcels	850	-	(256)	-	594
Manchester Alliance for Community Care	1,472	-	(100)	-	1,372
Reducing Social Isolation					
Welfare Grants & income	210	900	(1,054)	-	56
Restricted Donations/ Income - graves	3,046	-	-	-	3,046
Ireland Fund of Great Britain - Groups	4,557	-	-	-	4,557
Restricted Income - IWHC - North Mcr	2,802	35	(35)	-	2,802
Restricted Donation - St Mary's Group	200	50	-	-	250
Restricted Income - St Mary's Group	-	195	(195)	-	-
Restricted Donation - St Kentigern's Grp	68	-	-	-	68
Restricted Income - St Kentigern's Group	860	66	(66)	-	860
Restricted Donation - All Groups	2,300	-	(221)	-	2,079
Irish Youth Foundation	1,275	-	-	-	1,275
Restricted Donation - Levenshulme	5,649	25	(1,731)	-	3,943
Capital:					
Lottery Covid	-	-	-	7,290	7,290
	<u>63,129</u>	<u>275,042</u>	<u>(278,536)</u>	<u>-</u>	<u>59,635</u>
Analysis of Movements in Unrestricted Funds:					
General	117,436	27,620	(48,279)	7,454	104,231
Designated Funds - office refurbishment	25,174	-	(4,150)	(7,454)	13,570
	<u>142,610</u>	<u>27,620</u>	<u>(52,429)</u>	<u>-</u>	<u>117,801</u>
Total Funds	<u>205,739</u>	<u>302,662</u>	<u>(330,965)</u>	<u>-</u>	<u>177,436</u>

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2021

14 ANALYSIS OF CHARITABLE FUNDS cont...

Previous Year	Balance				Balance
	1 Jan	Income	Expenditure	Transfers	31 Dec
Analysis of Movements in	2020				2020
Restricted Funds:	£	£	£	£	£
Dept. of Foreign Affairs & Trade :					
Emigrant Support Programme					
Main Grant	21,664	138,153	(142,538)	-	17,279
Luncheon Club	423	5,230	(5,254)	-	399
Volunteer Coordinator / SSO	-	2,167	(2,167)	-	-
Caca Deas	-	4,050	(2,496)	-	1,554
National Lottery Community Fund - Covid	-	10,500	(2,088)	-	8,412
National Lottery Community Fund	-	33,110	(25,267)	-	7,843
MDNIF	-	192	(192)	-	-
Greater Manchester Mental Health	-	500	(177)	-	323
Awards for All	5,366	3,076	(4,611)	-	3,831
Lloyds Foundation	430	2,500	(2,930)	-	-
Irish Youth Foundation -Emergency Fund	216	-	(17)	-	199
Irish Youth Foundation -Food Parcels	860	-	(10)	-	850
Manchester Alliance for Community Care	1,509	-	(37)	-	1,472
Reducing Social Isolation					
Welfare Grants & income	210	-	-	-	210
Restricted Donations/ Income - graves	3,046	-	-	-	3,046
Ireland Fund of Great Britain - Groups	4,557	-	-	-	4,557
Restricted Income - Irish World	2,802	1,200	(1,200)	-	2,802
Heritage Centre Group					
Restricted Donation - St Mary's Group	200	-	-	-	200
Restricted Income - St Mary's Group	-	2,127	(2,127)	-	-
Restricted Donation - St Kentigern's Grp	68	-	-	-	68
Restricted Income - St Kentigern's Group	860	598	(598)	-	860
Restricted Donation - All Groups	2,300	-	-	-	2,300
Irish Youth Foundation	1,275	-	-	-	1,275
Restricted Donation - Levenshulme	4,789	880	(20)	-	5,649
	<u>50,575</u>	<u>204,283</u>	<u>(191,729)</u>	<u>-</u>	<u>63,129</u>
Analysis of Movements in					
Unrestricted Funds:					
General	127,183	45,983	(30,556)	(25,174)	117,436
Designated Funds - Office Refurb				25,174	25,174
	<u>127,183</u>	<u>45,983</u>	<u>(30,556)</u>	<u>-</u>	<u>142,610</u>
Total Funds	<u>177,758</u>	<u>250,266</u>	<u>(222,285)</u>	<u>-</u>	<u>205,739</u>

Details of funds:-

- Department of Foreign Affairs & Trade; Emigrant Support Programme monies contribute to the salary of front line co-ordinators, workers and administrative support; a database project and luncheon clubs.
- Irish Youth Foundation gave monies towards food parcels and youth work
- Awards for All - towards volunteer co-ordination
- Lloyds Foundation - towards acting chief executive post
- Manchester Alliance for Community Care - towards allotment project reducing social isolation
- Ireland Fund of Great Britain - towards increasing social inclusion projects
- National Lottery Community Fund RC North West - towards advocacy and support for the Irish traveller community

Irish Community Care Manchester
Notes to the accounts for the year ended 31 December 2021

Groups based at the Irish World Heritage Centre (Ukrainian Centre 2021), St Mary's and St. Kentigern's contributed the following amounts towards the running costs of the charity.

	2021	2020
	£	£
IWHC - North Manchester	35	260
St Mary's	195	1,108
St Kentigern's	66	366
	<u>296</u>	<u>1,734</u>

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	2021 Total
	£	£	£
Fund Balances are represented by:			
Tangible Fixed Assets	13,570	-	30,942
Net Current Assets	104,231	72,524	159,383
Liabilities > 1 year	-	(12,889)	(12,889)
	<u>117,801</u>	<u>59,635</u>	<u>177,436</u>

	Unrestricted Funds	Restricted Funds	2020 Total
	£	£	£
Previous Year			
Fund Balances are represented by:			
Tangible Fixed Assets	15,227	-	15,227
Net Current Assets	141,308	67,093	208,401
Liabilities > 1 year	-	(17,889)	(17,889)
	<u>156,535</u>	<u>49,204</u>	<u>205,739</u>

16 OPERATING LEASES

	Land and buildings 2021	Other 2021	Land and buildings 2020	Other 2020
	£	£	£	£
Amounts due under operating leases:				
Within one year	14,400	-	14,400	2,304
2-5 years	52,800	-	57,600	2,880
Over five years	-	-	9,600	-
	<u>67,200</u>	<u>0</u>	<u>81,600</u>	<u>5,184</u>

16 CAPITAL COMMITMENTS

The charity had no capital commitments at 31st December 2021 (2020 £25,274).

17 POST BALANCE SHEET EVENTS

The trustees consider that there are no significant post balance sheet events that impact on the financial statements as presented.

18 FINANCIAL INSTRUMENTS

The charity's financial instruments may be analysed as follows

Financial assets that are debt instruments measured at amortised cost:

	2021	2020
	£	£
Cash at bank and in hand	335,687	339,455
Other debtors and accrued income	7,256	13,005
	<u>342,943</u>	<u>352,460</u>

Financial Liabilities at amortised cost:

Trade Creditors	11,281	2,173
Other Creditors	56,081	38,427
Deferred Income	129,087	121,348
	<u>196,449</u>	<u>161,948</u>

19 RELATED PARTIES

The charity paid £3600 for a website for Fréa CIC. The CIC reimbursed the charity £3000 in 2020 and £500 in 2021.

The manager and acting chief executive (seconded) of the charity are trustees of Fréa CIO, which is a joint undertaking between Irish Community Care Manchester, Leeds Irish Health and Homes and Irish Community Care Ltd.

The acting chief executive of the charity is also the chief executive of Leeds Irish Health & Homes Limited. The latter invoices the charity for the acting CEO's services to the charity. The amounts paid by Irish Community Care Manchester to Leeds Irish Health & Homes Limited were £22,166 (2020: £12,556). The amount owing to Leeds Irish Health & Homes Limited at the year end was £5,720.

20 CONTINGENT LIABILITY

The charity has an ongoing dispute with an ex-employee. It is probable that the charity will decide to make a payment to settle the dispute. This decision has not yet been made, and the amount of any payment is not yet known. No provision has therefore been made.

Charity number: 1169291
Company number: 9877345

IRISH COMMUNITY CARE MANCHESTER
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2021

Irish Community Care Manchester
Financial statements for the year ended 31 December 2021

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10	Statement of Financial Activities
11	Balance Sheet
12 -21	Notes to the Accounts

Irish Community Care Manchester

Report of the trustees for the year ended 31 December 2021

Financial Statements

The trustees present their report and the audited financial statements for the year ended 31 December 2021.

Included within the trustees' report is the directors' report as required by company law.

The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Charity Number 1169291

Company Number 9877345

Principal Office & Registered Office 895 Stockport Road, Levenshulme
Manchester, M19 3PG

Accountants Community Accountancy Service Ltd
The Grange, Pilgrim Drive
Beswick, Manchester
M11 3TQ

Independent Auditors Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Bankers Allied Irish Bank
St James's House
7 Charlotte Street
Manchester

Trustees

The trustees serving during the year and since the year end were as follows:

Martin Connolly Chair

Barbara Aherne *Treasurer*

Elaine Roche

Geraldine Vesey

Dr Noel Russell Secretary

Grace Kelly (appointed 2nd June 2021, resigned 6th July 2021)

Mary Johanna O'Donoghue (appointed 3rd June 2021, resigned 4th January 2022)

Dr Ann Marie O'Brien Potter (appointed 2nd June 2021)

Michael David Gorman (appointed 2nd June 2021)

Manager

Mr Martin Moran

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2021

Structure, governance and management

Irish Community Care Manchester was incorporated on 18th November 2015 and registered as a Charity with the Charity Commission on 21st September 2016 and governed by its Articles of Association.

The Charity has a Board of Trustees comprising up to 5 people elected by and from the members of the Charity at or prior to the AGM, and up to 5 people who are co-opted or invited by the Trustees for the skills or experience they will bring to running the Charity. At every AGM, one half of the Trustees shall retire from office, based on those who have served longest, and will be eligible for re-election. No one shall serve more than 6 consecutive years as a Trustee without taking a break of at least one year, except in exceptional circumstances.

The organisation is overseen by the Board of Trustees. The Board contract the services of an Interim CEO from Leeds Irish Health & Homes who provides strategic leadership and policy implementation on our behalf.

The day to day running of the charity is organised by a Manager. A recent grant from the National Lottery sees the appointment of a Team Leader who supervises frontline workers.

Individual staff members are responsible for the day-to-day management of their individual projects.

The organisation has a number of volunteers who support the provision of services and activities.

Risk Management

The responsibility for risk management within ICCM rests ultimately with the Board of Trustees and through delegation of powers to the Interim CEO and Manager; risk is managed through assessment via Board meetings. A risk register has been adopted by the Board of Trustees which is reviewed quarterly to mitigate risks to the organisation.

Key risks for the organisation pertain to Government social and economic policy in both Great Britain and Ireland. In addition, the aftermath of the ongoing COVID-19 Pandemic need to be taken into account for the futures sustainability of ICCM. We have identified the following as potential risks:

- The impact of COVID-19 and Brexit on the availability of funding, the well-being of the community and access to services is difficult to assess at present.
- Income streams for the organisation need to be diversified.
- Census 2021 may identify a decreasing Irish population in Britain leading to strategic insignificance with health and social care policy makers.
- The reduction in the availability of Local Authority grants will affect current services or the potential development of services such as dementia for our community
- The availability of funding from Ireland in the future remains uncertain
- The effects of pandemic affected unemployment, levels of debt and welfare reform will put major stress on our advice services due to the bureaucracy involved and the age demographic of our community

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2021

Objects and Activities

The objects of the Charity are to promote the benefit of the inhabitants of Manchester and its surrounding areas, and in particular but not exclusively persons of Irish descent, regardless of sex, political, religious or other opinions, by associating with local authorities, voluntary organisations and inhabitants to---

(a) provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life of the inhabitants.

(b) preserve and protect good health by the provision and dissemination of health care advice and information;

(c) relieve elderly people who are in financial need, by providing items, services and facilities to relieve the needs of such persons.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

A review of Achievements and Performance: How our charity delivered public benefit

- Advice services to people in relation to their welfare benefits applications including appeals so that they are able to apply for the benefits they are entitled to
- Supporting the vulnerably housed and those facing eviction to have suitable accommodation and to prevent homelessness
- Reduce social isolation for older people through our weekly social lunch groups at three locations across Manchester
- Support with applications for Irish pensions, passports and other personal documents for example birth certificates. This enables people to maintain and strengthen their links between Ireland and the Global Irish
- Provide access to respectful and dignified burials for people with no next of kin, where there is no documentation available. We can also help with tracing relatives
- Supporting new emigrants to Manchester
- The allotment project provides support to service users to improve their health and well being
- Our Advocacy and Support service provides intensive support to people with complex needs on a longer term support programme
- The charity is committed to the continuous professional development of all staff in order for them to meet the support needs of clients and remain up to date with best practise, national guidelines and legislation

We pride ourselves on delivering excellent frontline community services supporting the most vulnerable a marginalised within our society, in particular, the elderly. This is delivered by our experienced staff unsupported by a wealth of passionate, skilled and experienced volunteers.

Our services respond effectively, both collectively and individually, to meet the diverse and evolving needs of Irish emigrants, disadvantaged and those who are vulnerable.

Irish Community Care Manchester Trustees' annual report for the year ended 31 December 2021

In addition we continue to provide a range of opportunities for people to connect and celebrate Irish culture and heritage. This is evident within our weekly lunch groups that celebrates a vibrant sense of community and Irish identity.

Our beneficiaries tell us how they personally benefit from our services, for example, being able to come together to see friends and peers, feel less isolated and have the confidence to access a service to support them with difficult and very personal issues.

We also work with the range of statutory and voluntary sector agencies to ensure that people's needs are addressed and met holistically.

We pride ourselves on our professional, respectful and person centred approach.

We continually consult with the people who use our services to understand their needs, the challenges they experience and for us to review our systems so that we can support them the best way we can.

Services provided by ICCM Support Officers in 2021

- Advice and Information services to 218 people (For example, applications for Welfare Benefits, Housing and Homelessness, Personal Independent Payments)
- Telephone support, referral and signposting to 133 people (This is a hugely important aspect of the support we provide where we will take enquiries and provide the support where it is apparent that their issue doesn't warrant an appointment into our service. We listen to understand the person's issues. We provide information and advice and signpost or refer on to another agency that is best suited to address their need)
- Weekly lunch groups have been attended by 93 people
- Support to 36 people with applications for Irish passports
- Recruitment, training and support to 27 volunteers (Our Community Engagement and Development Lead has reviewed our Volunteer Programme, Policy and Procedures, Recruitment and Induction of all volunteers, established various Role Profiles, Training and Support and has diversified our pool of volunteers)
- Support to 1 person in our allotment programme
- Advocacy and Support provided to 38 'cases' with over 100 beneficiaries (We receive referrals for an individual which becomes an open case for an assessment and support programme. In the majority of our casework we support and advocate for the wider family network, for example, children where we attend statutory 'Child Protection Case Conferences')
- We maintain our long established and much cherished graves for the of people with no next of kin. ICCM has graves in both Southern Cemetery and Moston Cemetery

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2021

Funding Awarded in the year ended 31st December 2021

Emigrant Support Programme funding of £165,000 was approved by the Irish Department of Foreign Affairs and Trade for the year July 2021 to June 2022, but after clawbacks the net funding receivable was £137,814.

National Lottery Community Fund - RC North West Region - £397,222 was awarded over 3 years from October 2020. We are currently in Year 2 of this grant.

Other grants included:

- A grant was awarded as part of ESP COVID-19 Emergency Fund for our Caca Deas project £ 4500
- Manchester City Council - Covid Support Grant £6,163
- ESP Luncheon Club £13,500
- Crisis Grants £900

Donations and Fundraising

£6,000 from the Irish Golfers Association

£200 from a dance fundraiser

Generous donations from community businesses and private donations has brought in £14,785.

Future Funding Plans

Throughout 2022 ICCM will be continuing in its efforts to raise income from grant funding opportunities, community fundraising events and charitable donations. ICCM is also an active member of Fréa.

Irish Community Care Manchester

Report of the trustees for the year ended 31 December 2021

Financial Review

The Statement of Financial Activities is set out on Page 11 of the financial statements. It shows a deficit in income in the year to 31st December 2021 of £28,303 (2020: surplus £27,981 largely due to a legacy in excess of £25,000).

The Balance Sheet is set out on page 7 of the financial statements. It shows a net asset position as at 31st December 2021 of £177,436 (2020 £205,739).

Reserves Policy Statement

The Charity trustees aim to retain sufficient in reserves to protect current projects against possible reduction in funding from external partners. Details of restricted funds are set out in Note 14. The unrestricted funds are used by the Charity to fund future activities and to cover gaps in funding.

Unrestricted funds at 31 December 2021 were £117,801 (2020: £142,610), and free reserves (unrestricted funds excluding fixed assets) were £86,859 (2020: £127,383).

Responsibilities of Trustees

The Charity trustees (who are also directors of Irish Community Care Manchester for the purposes of company law)

Company law requires charity trustees to prepare financial statements for each year which give a true and fair view

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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The trustees are also responsible for safeguarding the assets of the charity 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
- The trustees have taken all steps that they ought to have taken to make themselves aware of any

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

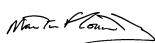
Third Sector Accountancy Limited were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Signed by order of the Trustees

Approved by the Board of Trustees on: 09 / 09 / 2022

Signed on their Behalf by:



Mr Martin Connolly

Independent auditor's report to the members of Irish Community Care Manchester

Opinion

We have audited the financial statements of Irish Community Care Manchester (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, 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 [date] and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 directors' 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 directors 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 trustees report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

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.

Independent auditor's report to the members of Irish Community Care Manchester

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the 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 financial statements are prepared is consistent with the financial statements; 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 and the 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 trustees' responsibilities statement, the trustees (who are also 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

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.

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

Independent auditor's report to the members of Irish Community Care Manchester

Based on our understanding of the charity and environment in which it operates, we identified the principal risks of non-compliance with laws and regulations related to pension legislation, tax legislation, employment legislation, health and safety legislation, and other legislation specific to the industry in which the group operates, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the reporting requirements under the Charities SORP and FRS102, and the Charities Act 2011.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principle risks were related to the pressure on management to achieve particular results. Audit procedures performed by the engagement team included:

- Review of correspondence with the regulators and with advisors;
- Discussions with management including consideration of known or suspected instances of non-compliance;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journal entries; and
- Challenging assumptions and judgments made by management.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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 the audit report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. 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.

P Morrello

Patrick Morrello (Senior Statutory Auditor)

For and on behalf of Third Sector Accountancy Limited, Statutory Auditor

Holyoake House

Hanover Street

Manchester

M60 0AS

13 / 09 / 2022

Date

Irish Community Care Manchester
Statement of Financial Activities for the year ended 31 December 2021
(including the income and expenditure account)

	Notes	Year ended 31 December 2021			Year ended 31 December 2020		
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
INCOME:							
Donations and legacies	(2)	14,710	75	14,785	38,790	880	39,670
Charitable Activities	(3)	6,210	274,967	281,177	40	203,403	203,443
Other Trading Activities	(4)	6,700	-	6,700	7,000	-	7,000
Investment Income		-	-	-	153	-	153
TOTAL INCOME		27,620	275,042	302,662	45,983	204,283	250,266
EXPENDITURE:							
Cost of Raising Funds	(5)	(338)	(25)	(363)	(216)	(1,198)	(1,414)
Charitable Activities	(5)	(52,091)	(278,511)	(330,602)	(30,340)	(190,531)	(220,871)
TOTAL EXPENDITURE		(52,429)	(278,536)	(330,965)	(30,556)	(191,729)	(222,285)
NET INCOME / (EXPENDITURE)		(24,809)	(3,494)	(28,303)	15,427	12,554	27,981
Transfer between funds		-	-	-	-	-	-
NET MOVEMENT IN FUNDS		(24,809)	(3,494)	(28,303)	15,427	12,554	27,981
Balance Brought Forward		142,610	63,129	205,739	127,183	50,575	177,758
TOTAL FUNDS CARRIED FORWARD	(14)	117,801	59,635	177,436	142,610	63,129	205,739

The notes on pages 12 to 21 form part of these accounts.

Irish Community Care Manchester
Balance sheet as at 31 December 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Fixed Assets	(9)	30,942	15,227
CURRENT ASSETS			
Debtors	(10)	7,256	13,005
Cash at Bank and in Hand		<u>335,687</u>	<u>339,455</u>
		342,943	352,460
CREDITORS:			
Amounts falling due within one year	(11)	<u>(183,560)</u>	<u>(144,059)</u>
NET CURRENT ASSETS		<u>159,383</u>	<u>208,401</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>190,325</u>	<u>223,628</u>
CREDITORS:			
Amounts falling due after more than one year	(13)	(12,889)	(17,889)
NET ASSETS		<u><u>177,436</u></u>	<u><u>205,739</u></u>
THE FUNDS OF THE CHARITY:			
Restricted Income Funds	(14)	59,635	63,129
Unrestricted Income Funds	(14)	117,801	142,610
		<u><u>177,436</u></u>	<u><u>205,739</u></u>

The notes on pages 12 to 21 form part of these accounts.

09 / 09 / 2022

Approved by the trustees on 09 / 09 / 2022 and signed on their behalf by:



) Chair

M. Connolly

Barbara Aherne) Treasurer

B Aherne

1. ACCOUNTING POLICIES

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 14.

(c) Income recognition

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Irish Community Care Manchester
Notes to the accounts for the year ended 31 December 2021

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 6.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 5.

(h) Tangible fixed assets and depreciation

Fixed assets are stated at cost, less accumulated depreciation. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (or valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Office Refurbishment	over 6 years
Computer Equipment	33.33% on cost

(i) Taxation

The organisation is exempt from income tax by reason of its charitable status. The Charity is not registered for VAT.

(j) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals.

The charity offers access to a defined contribution (stakeholder) pension scheme. Contributions are charged to the income and expenditure account when incurred. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(k) Contingent liabilities

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

(l) Debtors

Trade and other debtors are recognised at settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(n) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(o) Legal form

The charity is a company limited by guarantee registered in England and Wales and has no share capital. 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 registered office address is disclosed on page 1.

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2021

2 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£	£	£	£
Legacy	-	-	-	25,236	-	25,236
Donations	14,710	75	14,785	13,554	880	14,434
	<u>14,710</u>	<u>75</u>	<u>14,785</u>	<u>38,790</u>	<u>880</u>	<u>39,670</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Dept. of Foreign Affairs & Trade :			
Emigrant Support Programme			
- main (after clawback £17,186)	-	137,814	137,814
- Luncheon Group (after clawback £7,695)	-	6,877	6,877
National Lottery Community Fund - RC N West Region	-	129,080	129,080
Crisis Grants	-	900	900
Manchester City Council - Covid	6,163	-	6,163
Group Activities	-	296	296
Other Income	47	-	47
	<u>6,210</u>	<u>274,967</u>	<u>281,177</u>
Previous Year			2020
	£	£	£
Emigrant Support Programme			
- main	-	138,153	138,153
- Luncheon Group	-	5,230	5,230
- Volunteer Coordinator / SSO	-	2,167	2,167
- Caca Deas	-	4,050	4,050
National Lottery Community Fund - Covid	-	10,500	10,500
National Lottery Community Fund - RC N West Region	-	33,110	33,110
MDNIF	-	192	192
Greater Manchester Mental Health	-	500	500
Awards for All	-	3,076	3,076
Lloyds Foundation	-	2,500	2,500
Group Activities	-	3,925	3,925
Other Income	40	-	40
	<u>40</u>	<u>203,403</u>	<u>203,443</u>

Dept. of Foreign Affairs & Trade : Emigrant Support Programme

Department of Foreign Affairs & Trade; Emigrant Support Programme awarded a grant of £165,000 covering the Year to 30th June 2022 and £145,000 for the Year to 30th June 2021. A portion of the grant payments £82,500 is deferred until the next financial year.

National Lottery Community Fund - RC North West Region £ 36,471 deferred.

Irish Community Care Manchester
Notes to the accounts for the year ended 31 December 2021

4 INCOME FROM OTHER TRADING ACTIVITIES	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Fundraising Events - Golf	6,000	-	6,000	4,000
Dance	200	-	200	-
Fréa CIC contribution to website	500	-	500	3,000
	<u>6,700</u>	<u>-</u>	<u>6,700</u>	<u>7,000</u>

Income from trading activities in 2021 and 2020 was unrestricted.

5 EXPENDITURE	Activity Groups £	Care Services £	Total 2021 £	Total 2020 £
Expenditure on Raising Funds:				
Fundraising Expenses	25	105	130	1,414
Consultancy	-	233	233	-
	<u>25</u>	<u>338</u>	<u>363</u>	<u>1,414</u>
Expenditure on Charitable Activities:				
Staff costs (Note 7)	-	190,185	190,185	117,205
Recruitment Costs	-	-	-	250
Staff Travel & Subsistence	-	2,278	2,278	814
Staff Training	-	1,908	1,908	545
DBS Checks	-	454	454	185
Other Staff Costs & Subscriptions	-	949	949	32
Publicity	-	285	285	170
Volunteer & Travel Expenses	-	256	256	437
Volunteer Recognition	-	50	50	107
Rent,Rates,Water, Heat & Light,Cleaning	-	9,616	9,616	4,003
Telephone Support & Internet	-	2,694	2,694	1,560
Activities, Social, Hospitality & Drop In	90	9,195	9,285	8,517
Welfare, Repatriation & Funerals	-	1,088	1,088	417
Sundry Expenses	-	-	-	119
Support Costs (Note 6)	106	76,141	76,247	67,208
Governance Costs (Note 6)	-	35,307	35,307	19,302
	<u>196</u>	<u>330,406</u>	<u>330,602</u>	<u>220,871</u>
Restricted Funds	221	277,815	278,036	191,729
Unrestricted Funds	-	52,929	52,929	30,556
	<u>221</u>	<u>330,744</u>	<u>330,965</u>	<u>222,285</u>

6 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	General Support	Governance	Total 2021	Total 2020
	£	£	£	£
Staff Costs (Note 7)	29,624	1,559	31,183	33,350
Rent,Rates,Water,Room Hire, Heat & Light etc	9,617	-	9,617	4,003
Security, Repairs & Maintenance	4,912	-	4,912	1,458
Refurbishment work on failed property lease	-	-	-	3,270
Storage	1,398	-	1,398	911
Insurance	2,389	-	2,389	2,763
Computer Maintenance & Software	2,664	-	2,664	1,710
Website Costs	-	-	-	3,616
Telephone Support & Internet	2,695	-	2,695	1,560
Lease & Rental of Equipment	620	-	620	1,983
Minor Equipment	2,199	-	2,199	10
Postage	337	-	337	449
Printing & Stationery	1,239	-	1,239	1,092
Refreshments	85	-	85	84
Cleaning & PPE	142	-	142	162
Miscellaneous	708	-	708	-
Depreciation	9,559	-	9,559	4,720
Payroll Costs	1,029	-	1,029	758
Legal & Professional Fees	350	6,857	7,207	2,931
Consultancy	-	22,166	22,166	11,755
Bank Charges	406	-	406	367
Management Committee Training	-	225	225	-
Audit Fees	-	3,300	3,300	3,540
Accountancy & Book-keeping	6,274	1,200	7,474	6,018
	<u>76,247</u>	<u>35,307</u>	<u>111,554</u>	<u>86,510</u>
Restricted Funds	38,977	23,653	62,630	55,954
Unrestricted Funds	37,270	11,654	48,924	30,556
	<u>76,247</u>	<u>35,307</u>	<u>111,554</u>	<u>86,510</u>

7 STAFF NUMBERS AND COSTS

	2021	2020
	£	£
Staff Costs:		
Wages and Salaries	203,427	138,971
Social Security Costs	13,672	8,344
Pension Costs	4,269	3,240
	<u>221,368</u>	<u>150,555</u>

The charity had 8 employees during the year, full and part time.

The average number of employees, full time equivalent, analysed by function was:

Care Services	5	4
Management and Administration	2	2
	<u>7</u>	<u>6</u>

No employee earned £60,000 per annum or more.

Along with the trustees the key management personnel were the manager and consultant (seconded).

The total employment benefits, including employer national insurance and pension contributions of the key management personnel were £46,389 (2020: £46,342).

In addition, the CEO was seconded from Leeds Irish Health & Homes, who were paid £22,165 for his services during the period.

8 TRUSTEES' REMUNERATION AND EXPENSES

Except as disclosed below no remuneration directly or indirectly out of the funds of the charity was paid or payable, during the period, to any trustee or to any persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

Irish Community Care Manchester
Notes to the accounts for the year ended 31 December 2021

9 TANGIBLE FIXED ASSETS

	Computer Equipment £	Leasehold Refurbishment £	Total £
COST			
At 1 January 2020	7,508	13,302	20,810
Additions	-	25,274	25,274
Disposals	-	-	-
At 31 December 2021	<u>7,508</u>	<u>38,576</u>	<u>46,084</u>
DEPRECIATION			
At 1 January 2020	3,366	2,217	5,583
Charge for Year	2,287	7,272	9,559
Disposal	-	-	-
At 31 December 2021	<u>5,653</u>	<u>9,489</u>	<u>15,142</u>
NET BOOK VALUE			
At 31 December 2021	<u>1,855</u>	<u>29,087</u>	<u>30,942</u>
At 31 December 2019	<u>4,142</u>	<u>11,085</u>	<u>15,227</u>

10 DEBTORS

	2021 £	2020 £
Other Debtors & Accrued Income	3,802	9,305
Prepayments	3,454	3,700
	<u>7,256</u>	<u>13,005</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade Creditors	11,281	2,173
Deferred Income (Note 12)	129,087	121,348
Other Taxes & Social Security Costs	27	-
Other Creditors	29,739	10,762
Accruals	13,426	9,776
	<u>183,560</u>	<u>144,059</u>

12 DEFERRED INCOME

	2021 £	2020 £
Deferred income comprises grants paid in advance.		
Balance as at 1st January	121,348	92,826
Amount released to income earned from charitable activities	(121,348)	(92,826)
Amount deferred in the year	129,087	121,348
Balance as at 31st December	<u>129,087</u>	<u>121,348</u>

Deferred income relates to grants received for the provision of a service, where period in which the service is to be provided partly falls after the end of the accounting period.

13 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Other Creditors	12,889	17,889

The creditors due after more than one year balance relates to Irish Government clawback; there is no interest charged.

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2021

14 ANALYSIS OF CHARITABLE FUNDS

	Balance 1 Jan 2021	Income	Expenditure	Transfers	Balance 31 Dec 2021
	£	£	£	£	£
Analysis of Movements in Restricted Funds:					
Dept. of Foreign Affairs & Trade :					
Emigrant Support Programme					
Main Grant	17,279	137,814	(141,143)	-	13,950
Luncheon Club	399	6,877	(7,276)	-	-
Caca Deas	1,554	-	(1,554)	-	-
National Lottery Community Fund - Covid	8,412	-	(1,122)	(7,290)	-
National Lottery Community Fund	7,843	129,080	(123,343)	-	13,580
Greater Manchester Mental Health	323	-	(177)	-	146
Awards for All	3,831	-	(249)	-	3,582
Irish Youth Foundation -Emergency Fund	199	-	(14)	-	185
Irish Youth Foundation -Food Parcels	850	-	(256)	-	594
Manchester Alliance for Community Care	1,472	-	(100)	-	1,372
Reducing Social Isolation					
Welfare Grants & income	210	900	(1,054)	-	56
Restricted Donations/ Income - graves	3,046	-	-	-	3,046
Ireland Fund of Great Britain - Groups	4,557	-	-	-	4,557
Restricted Income - IWHC - North Mcr	2,802	35	(35)	-	2,802
Restricted Donation - St Mary's Group	200	50	-	-	250
Restricted Income - St Mary's Group	-	195	(195)	-	-
Restricted Donation - St Kentigern's Grp	68	-	-	-	68
Restricted Income - St Kentigern's Group	860	66	(66)	-	860
Restricted Donation - All Groups	2,300	-	(221)	-	2,079
Irish Youth Foundation	1,275	-	-	-	1,275
Restricted Donation - Levenshulme	5,649	25	(1,731)	-	3,943
Capital:					
Lottery Covid	-	-	-	7,290	7,290
	<u>63,129</u>	<u>275,042</u>	<u>(278,536)</u>	<u>-</u>	<u>59,635</u>
Analysis of Movements in Unrestricted Funds:					
General	117,436	27,620	(48,279)	7,454	104,231
Designated Funds - office refurbishment	25,174	-	(4,150)	(7,454)	13,570
	<u>142,610</u>	<u>27,620</u>	<u>(52,429)</u>	<u>-</u>	<u>117,801</u>
Total Funds	<u>205,739</u>	<u>302,662</u>	<u>(330,965)</u>	<u>-</u>	<u>177,436</u>

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2021

14 ANALYSIS OF CHARITABLE FUNDS cont...

Previous Year	Balance 1 Jan 2020	Income	Expenditure	Transfers	Balance 31 Dec 2020
	£	£	£	£	£
Analysis of Movements in Restricted Funds:					
Dept. of Foreign Affairs & Trade :					
Emigrant Support Programme					
Main Grant	21,664	138,153	(142,538)	-	17,279
Luncheon Club	423	5,230	(5,254)	-	399
Volunteer Coordinator / SSO	-	2,167	(2,167)	-	-
Caca Deas	-	4,050	(2,496)	-	1,554
National Lottery Community Fund - Covid	-	10,500	(2,088)	-	8,412
National Lottery Community Fund	-	33,110	(25,267)	-	7,843
MDNIF	-	192	(192)	-	-
Greater Manchester Mental Health	-	500	(177)	-	323
Awards for All	5,366	3,076	(4,611)	-	3,831
Lloyds Foundation	430	2,500	(2,930)	-	-
Irish Youth Foundation -Emergency Fund	216	-	(17)	-	199
Irish Youth Foundation -Food Parcels	860	-	(10)	-	850
Manchester Alliance for Community Care	1,509	-	(37)	-	1,472
Reducing Social Isolation					
Welfare Grants & income	210	-	-	-	210
Restricted Donations/ Income - graves	3,046	-	-	-	3,046
Ireland Fund of Great Britain - Groups	4,557	-	-	-	4,557
Restricted Income - Irish World	2,802	1,200	(1,200)	-	2,802
Heritage Centre Group					
Restricted Donation - St Mary's Group	200	-	-	-	200
Restricted Income - St Mary's Group	-	2,127	(2,127)	-	-
Restricted Donation - St Kentigern's Grp	68	-	-	-	68
Restricted Income - St Kentigern's Group	860	598	(598)	-	860
Restricted Donation - All Groups	2,300	-	-	-	2,300
Irish Youth Foundation	1,275	-	-	-	1,275
Restricted Donation - Levenshulme	4,789	880	(20)	-	5,649
	<u>50,575</u>	<u>204,283</u>	<u>(191,729)</u>	<u>-</u>	<u>63,129</u>
Analysis of Movements in Unrestricted Funds:					
General	127,183	45,983	(30,556)	(25,174)	117,436
Designated Funds - Office Refurb				25,174	25,174
	<u>127,183</u>	<u>45,983</u>	<u>(30,556)</u>	<u>-</u>	<u>142,610</u>
Total Funds	<u>177,758</u>	<u>250,266</u>	<u>(222,285)</u>	<u>-</u>	<u>205,739</u>

Details of funds:-

- Department of Foreign Affairs & Trade; Emigrant Support Programme monies contribute to the salary of front line co-ordinators, workers and administrative support; a database project and luncheon clubs.
- Irish Youth Foundation gave monies towards food parcels and youth work
- Awards for All - towards volunteer co-ordination
- Lloyds Foundation - towards acting chief executive post
- Manchester Alliance for Community Care - towards allotment project reducing social isolation
- Ireland Fund of Great Britain - towards increasing social inclusion projects
- National Lottery Community Fund RC North West - towards advocacy and support for the Irish traveller community

Irish Community Care Manchester
Notes to the accounts for the year ended 31 December 2021

Groups based at the Irish World Heritage Centre (Ukrainian Centre 2021), St Mary's and St. Kentigern's contributed the following amounts towards the running costs of the charity.

	2021	2020
	£	£
IWHC - North Manchester	35	260
St Mary's	195	1,108
St Kentigern's	66	366
	<u>296</u>	<u>1,734</u>

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	2021 Total
	£	£	£
Fund Balances are represented by:			
Tangible Fixed Assets	13,570	-	30,942
Net Current Assets	104,231	72,524	159,383
Liabilities > 1 year	-	(12,889)	(12,889)
	<u>117,801</u>	<u>59,635</u>	<u>177,436</u>

	Unrestricted Funds	Restricted Funds	2020 Total
	£	£	£
Previous Year			
Fund Balances are represented by:			
Tangible Fixed Assets	15,227	-	15,227
Net Current Assets	141,308	67,093	208,401
Liabilities > 1 year	-	(17,889)	(17,889)
	<u>156,535</u>	<u>49,204</u>	<u>205,739</u>

16 OPERATING LEASES

	Land and buildings 2021	Other 2021	Land and buildings 2020	Other 2020
	£	£	£	£
Amounts due under operating leases:				
Within one year	14,400	-	14,400	2,304
2-5 years	52,800	-	57,600	2,880
Over five years	-	-	9,600	-
	<u>67,200</u>	<u>0</u>	<u>81,600</u>	<u>5,184</u>

16 CAPITAL COMMITMENTS

The charity had no capital commitments at 31st December 2021 (2020 £25,274).

17 POST BALANCE SHEET EVENTS

The trustees consider that there are no significant post balance sheet events that impact on the financial statements as presented.

18 FINANCIAL INSTRUMENTS

The charity's financial instruments may be analysed as follows
Financial assets that are debt instruments measured at amortised cost:

	2021	2020
	£	£
Cash at bank and in hand	335,687	339,455
Other debtors and accrued income	7,256	13,005
	<u>342,943</u>	<u>352,460</u>

Financial Liabilities at amortised cost:

Trade Creditors	11,281	2,173
Other Creditors	56,081	38,427
Deferred Income	129,087	121,348
	<u>196,449</u>	<u>161,948</u>

19 RELATED PARTIES

The charity paid £3600 for a website for Fréa CIC. The CIC reimbursed the charity £3000 in 2020 and £500 in 2021.

The manager and acting chief executive (seconded) of the charity are trustees of Fréa CIO, which is a joint undertaking between Irish Community Care Manchester, Leeds Irish Health and Homes and Irish Community Care Ltd.

The acting chief executive of the charity is also the chief executive of Leeds Irish Health & Homes Limited. The latter invoices the charity for the acting CEO's services to the charity. The amounts paid by Irish Community Care Manchester to Leeds Irish Health & Homes Limited were £22,166 (2020: £12,556). The amount owing to Leeds Irish Health & Homes Limited at the year end was £5,720.

20 CONTINGENT LIABILITY

The charity has an ongoing dispute with an ex-employee. It is probable that the charity will decide to make a payment to settle the dispute. This decision has not yet been made, and the amount of any payment is not yet known. No provision has therefore been made.



Third Sector
Accountancy Ltd

Chartered Accountants
and Registered Auditors

Irish Community Care Manchester

Audit Management letter

Year ended 31st December 2021

T: 0161 2140879
E: info@thirdsectoraccountancy.coop
A: Holyoake House, Hanover Street,
Manchester, M60 0AS

Registered to carry on audit work
in the UK by the Institute of
Chartered Accountants in England
& Wales. Company number 10581248.





Contents

- Introduction for trustees
- Independence and objectivity
- Key audit issues
- Recommendations for improvement in systems or governance
- Status of prior period audit recommendations
- An explanation of adjustments which were made to the financial statements as a result of the audit
- Appendix A- Audit adjustments
- Appendix B – Immaterial unadjusted items

Introduction for trustees

This is our report to management following the audit of the financial statements for the year ended 31st December 2021. The primary purpose of the audit is to give an audit opinion on the financial statements, and the opinion is stated in the audit report included in the financial statements.

The audit proceeded as planned and according to the agreed timetable. We are pleased to confirm that the audit opinion will be unqualified. An unqualified audit report means that:

- we obtained adequate audit evidence to support the assertions in the financial statements;
- we are satisfied that the books and records are in agreement with the financial statements;
- we received all the information and explanations we considered necessary for the audit;
- we are satisfied with the adequacy of the disclosures in the notes to the financial statements;
- and
- the trustees' annual report is consistent with the financial statements.

We gave an outline of our approach to the audit in our Audit Approach document sent to you previously.

As detailed in the audit approach document, we will require you to confirm that you do not wish the items in Appendix B to be adjusted and confirm your reasons for this in the letter of representations.

We would like to express our thanks to the management team and staff for all their help with the audit.

The contents of this report and appendices are for the attention and information of the trustees and managers only. You may only disclose the contents of this letter and appendices to third parties (such as funders) with our permission and we cannot be held liable for any reliance placed on the contents by third parties.

If you would like to discuss the contents of this report or any aspects of your audit, then please do contact Patrick Morrello.



Independence and objectivity

The factors affecting our objectivity and independence were detailed in our audit approach document. No new factors have come to our attention. We can confirm that we have maintained sufficient independence and objectivity in performing our work, and that we have complied with the Ethical Standards for Auditors.

Key audit risks

Risks	Audit work and conclusion
Income recognition - grants included in the wrong period	Reviewed all grant documents. Reviewed after date transactions. Discussed with you and requested further information as necessary. We are satisfied that deferring grants on a time basis is consistent with the Charities SORP, because the grants relate to a service provision over time..
Grants incorrectly classified as restricted/unrestricted	Reviewed all grant documents. Reviewed after date transactions. Discussed with you and requested further information as necessary.
Grant clawback correctly accrued	We reviewed historic grant clawback information and in addition accrued 50% of the clawback for the year ended 31 December 2021.
Income from grants and donations is not complete	Reviewed after date transactions, minutes of meetings and discussion with you. Income appears to be complete.
Expenditure incorrectly allocated to restricted funds and restricted fund balances incorrectly stated	Tested expenditure and wages and checked that allocated to the correct class on a sample basis.
Transactions with related parties other than at arms length	Investigated transactions and determined that they are at fair value.
Undisclosed related party transactions	Data analysis of QB to unearth transactions; discussion with you about related entities; investigation of those entities.
Management override	Reviewed all journals in QB to check bona fide. Discussions with you and review of minutes.
Expenditure fraud	Standard expenditure test, related party work.



Existence of fixed assets	Agreed additions to invoices; physical inspection.
Incomplete creditors	Review of after date purchases; review of after date bank payments; discussion with you; analytical review; creditor circularisation.
Incomplete redundancy provision	Reviewed agreements and correspondence and discussed with you. Final amount not known but its existence is disclosed in the financial statements.

Recommendations

The points we make here are some matters we felt would be useful to bring to your attention. The primary purpose of the audit is to form the audit opinion, and the points we make here have come to our attention during the audit. They should not be taken as an exhaustive list of improvements that could be made.

We hope that the recommendations are practical and can be implemented. We ask that you discuss the points at a trustees' meeting. We welcome comments and would appreciate a written response detailing action and implementation.

We will follow up on the status of these recommendations as part of the following period's audit.

Issue	Implication	Recommendation	Management Response
The charity is not registered for Gift Aid	The charity is missing out on some extra income it could claim from HMRC	Register for Gift Aid	
Cash is insecure	Cash could go missing	Ensure only one person has access to cash and cash is signed for when taken; two people to be present at count	Management is happy to put in extra procedures to secure petty cash
Approval of invoices uses a word doc which is easy to alter	Approval could be faked easily	Use a pdf writer to approve docs, for example HelloSign	



The funding year is to June but your accounts year is to December	It is awkward to align the clawback amounts with the accounts	Change the charity's year end to June	
---	---	---------------------------------------	--

Amendments to the financial statements

As part of the audit we identified items which, either on their own or cumulatively, were of sufficient significance that without adjustment the statutory accounts would have contained material errors. As such we have adjusted the draft accounts for these items. We have made adjustments to the draft accounts for some less significant items that, despite being a lower value, were judged to clarify the financial position and performance of the charity. In approving the final financial statements you confirm that you agree with these adjustments.

The detail of these adjustments is included in Appendix A.

Immaterial unadjusted items

During the audit we identified other potential non-trivial adjustments, but which are not material. These unadjusted items are included as Appendix B.

As trustees who are responsible for the preparation of the financial statements, you are responsible for reviewing the unadjusted items and confirming that no adjustments are required to the financial statements in the letter of representations.

Appendix A

Audit Adjustments

This is a summary of the adjustments made to the financial statements during the course of the audit process

Surplus/ (deficit) per draft accounts **(11,618)**

Audit Journals		SOFA/BS	Debit	Credit	Effect on surplus/(deficit)
1 Correct accruals					
Dr	Accruals	BS	500		-
Cr	Audit and accountancy	SOFA		500	500
2 Provide for 50% of 21/22 clawback on ESP grant					
Dr	Grant income	SOFA	17,186		(17,186)
Cr	Creditors	BS		17,186	-

Surplus/ (deficit) per final audited accounts **(28,304)**

Appendix B

Immaterial Unadjusted Items

This is a summary of the other potential non-trivial adjustments which have not been adjusted in the financial statements

Surplus/ (deficit) per final audited accounts

(28,304)

Draft Journals	SOFA/BS	Debit	Credit	Effect on surplus/(deficit)
1 Items not capitalised				
Dr Fixed assets	BS	784		-
Cr Expenditure	SOFA		784	784
2 Refurbishment depreciation start date				
<i>Full year charged in year of addition, but should really charge from date of addition</i>				
Dr Fixed assets	BS	1,922		-
Cr Depreciation expense	SOFA		1,922	1,922
3 Rent allowance from landlord netted off repair cost				
<i>Landlord credited the charity £1,850 for repairs. This should have reduced repair cost rather than reducing rent.</i>				
Dr Rent	SOFA	1,850		(1,850)
Cr Repairs	SOFA		1,850	1,850
4 Correction of deferred income on Big Lottery				
<i>Seems to have been incorrectly calculated</i>				
Dr Deferred income	BS	3,361		-
Cr Grant income	SOFA		3,361	3,361
5 Difference on wages reconciliation				
<i>There may well be an explanation for this so it may not be an error. Not deemed significant enough to spend the time investigating.</i>				
Dr Suspense?	BS	2,851		-
Cr Wages cost	SOFA		2,851	2,851

Revised Surplus/(Deficit) if adjustments above were made

(22,237)

IRISH COMMUNITY CARE MANCHESTER

England & Wales - Charity number 1169291

Accounts

IRISH COMMUNITY CARE MANCHESTER

**CHARITY REGISTRATION NO. 1169291
COMPANY REGISTRATION NO. 9877345**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2020**

IRISH COMMUNITY CARE MANCHESTER

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IRISH COMMUNITY CARE MANCHESTER

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

1

Financial Statements

The Trustees present their annual report and financial statements of the Charity for the Period Ended 31st December 2020. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) (January 2019).

<u>Charity Number</u>	1169291
<u>Company Number</u>	9877345
<u>Principal Office & Registered Office</u>	Inspire Building, 747 Stockport Road Manchester, M19 3AR
<u>Accountants</u>	Community Accountancy Service Ltd The Grange, Pilgrim Drive Beswick, Manchester M11 3TQ
<u>Independent Auditors</u>	Mc Ellin Kelly 35 Cumberland Street Macclesfield SK10 1DD
<u>Bankers</u>	Allied Irish Bank St James's House 7 Charlotte Street Manchester

Trustees

The trustees serving during the year and since the year end were as follows:

Martin Connolly	Chair
Barbara Aherne	Treasurer
Elaine Roche	
Geraldine Vesey	
Dr Noel Russell	Secretary

Manager

Mr Martin Moran

Structure, Governance and Management

Irish Community Care Manchester was incorporated on 18th November 2015 and registered as a Charity with the Charity Commission on 21st September 2016 and governed by its Articles of Association.

Appointment of Trustees

The Charity shall have a Board of Trustees comprising up to 5 people elected by and from the members of the Charity at or prior to the AGM, and up to 5 people who are co-opted or invited by the Trustees for the skills or experience they will bring to running the Charity. At every AGM, one half of the Trustees shall retire from office, based on those who have served longest, and will be eligible for re-election. No one shall serve more than 6 consecutive years as a Trustee without taking a break of at least one year, except in exceptional circumstances.

Trustees Induction and Training

All newly appointed Trustees have an induction into the organisation, which includes meeting the staff, volunteers and other Trustees. All Trustees have access to the charity's rolling training programme and a budget to access relevant training in relation to their post.

Organisation

The organisation is overseen by a Board of Trustees. The Board contract the services of an Interim CEO from Leeds Irish Health & Homes who provides strategic leadership and policy implementation on our behalf.

The day to day running of the charity is organised by a Manager. A recent grant from the National Lottery sees the appointment of a Team Leader who supervises frontline workers.

Individual staff members are responsible for the day-to-day management of their individual projects.

The organisation has a number of volunteers who support the provision of services and activities.

Risk Management

The responsibility for risk management within ICCM rests ultimately with the Board of Trustees and through delegation of powers to the Interim CEO and Manager; risk is managed through assessment via Board meetings. A risk register has been adopted by the Board of Trustees which is reviewed quarterly to mitigate risks to the organisation.

Key risks for the organisation pertain to Government social and economic policy in both Great Britain and Ireland. In addition, the aftermath of the ongoing COVID-19 Pandemic need to be taken into account for the futures sustainability of ICCM. We have identified the following as potential risks:

- The impact of COVID-19 and Brexit on the availability of funding, the well-being of the community and access to services is difficult to assess at present.
- Income streams for the organisation need to be diversified.
- Census 2021 may identify a decreasing Irish population in Britain leading to strategic insignificance with health and social care policy makers.
- The reduction in the availability of Local Authority grants will affect current services or the potential development of services such as dementia for our community
- The availability of funding from Ireland in the future remains uncertain
- The effects of pandemic affected unemployment, levels of debt and welfare reform will put major stress on our advice services due to the bureaucracy involved and the age demographic of our community

Objects and Activities

The objects of the Charity are to promote the benefit of the inhabitants of Manchester and its surrounding areas, and in particular but not exclusively persons of Irish descent, regardless of sex, political, religious or other opinions, by associating with local authorities, voluntary organisations and inhabitants to---

(a) provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life of the inhabitants.

(b) preserve and protect good health by the provision and dissemination of health care advice and information;

(c) relieve elderly people who are in financial need, by providing items, services and facilities to relieve the needs of such persons.

A review of Achievements and Performance: How our charity delivered public benefit

The Charity has achieved its objectives during the year ending 31 December 2020. The Charity continues to serve the community in Manchester and the surrounding area, including those who are Irish-born, Irish Traveller or of Irish descent.

We have continually appraised the way in which we provide services in light of COVID-19. Our lunch groups are still suspended which continues to impact upon service users and our elderly volunteers who are experiencing social and cultural isolation and declining mental health.

We continue to ensure our business continuity plan is robust and SMART.(specific, measurable, achievable, relevant, and time-based goals)

We continue to provide advice and information to service users guided by Covid-19 restrictions and our 'Risk Assessment'. Services are mainly provided by phone support. We have completed door step visits where possible and where safe.

We continue to provide the Cáca Deas project to bring a 'taste of Ireland' to people to let them know we were thinking of them and how they can access support if required.

We continue to work with Irish in Britain in developing a national understanding of and response to the impact of the pandemic on our communities.

We continue to be active within the Fréa partnership alongside Irish Community Care in Merseyside and Leeds Irish Health & Homes which sees the three charities coming together to develop sustainable income streams by combining connections and events.

We provided the following activities during the year:

- Advice services to people in relation to their welfare benefits applications including appeals so that they are able to apply for the benefits they are entitled to
- Supporting the vulnerably housed and those facing eviction to have suitable accommodation and to prevent homelessness
- Reduce social isolation for older people through our weekly social lunch groups at four locations across Manchester until their closure in March 2020.
- Support with applications for Irish pensions, passports and other personal documents, for example birth certificates. This enables people to maintain and strengthen their links between Ireland and the Global Irish
- Provide access to respectful and dignified burials for people with no next of kin, particularly where there is no documentation available. We can also help with tracing relatives
- Supporting new emigrants to Manchester
- The Allotment Project continues to support service users to improve their health and wellbeing. Due to Covid-19 the number of people benefiting from this project has reduced. We hope that once restrictions have been lifted more people will benefit from this programme once again.
- ICCM's new Advocacy and Support Project began in October 2020 where we recruited the Team Leader and the two Advocacy and Support Officers. Referral pathways have been identified and instigated.

- The project is committed to the Continuous Professional Development of all staff. Staff members have already completed training in: Safeguarding, Social Prescribing, Suicide Awareness, Fuel Debt Management, Challenging Behaviour.

We pride ourselves on delivering excellent front line community services supporting the most vulnerable and marginalised within our society, in particular, the elderly. This is delivered by our experienced staff and supported by a wealth of volunteers who are passionate, skilled and experienced. Our services respond effectively, both collectively and individually, to meet the diverse and evolving needs of Irish emigrants, disadvantaged and those who are vulnerable.

In addition we provide a range of opportunities for people to connect, celebrate Irish culture, identity and heritage notably within our successful and well attended lunch groups, celebrating a vibrant sense of community and Irish identity. Our beneficiaries tell us how they directly benefit from our services in relation to social inclusion, connecting with peers, securing benefits via our welfare benefits advice support.

We facilitate and support people to access the range of statutory and voluntary services to address and meet their needs holistically. We do this professionally, effectively and without delay.

We consult with the people who use our services to understand their needs, ensure we continually meet their needs which allows us to improve our awareness and understanding of the emigrant and diaspora experience.

Services provided in 2020:

239 people attended our lunch groups. The average weekly attendee's was 130 people per week. (This is a reduction on the previous year due to Covid-19 and that we are no longer providing the group at St. Ann's).

351 people received Advice and Information Services in relation to welfare benefits, housing issues, referrals for health and social care.

11 people with complex needs have benefitted from longer term case work from the Advocacy and Support project

74 passport applications were supported

10 people benefitted from our allotment project until Covid-19

190 people received our Cáca Deas gifts

Our services were supported by 30 volunteers

Funding Awarded in the year ended 31st December 2020

Emigrant Support Programme funding of £145,000 was approved by the Irish Department of Foreign Affairs and Trade for the year July 2020 to June 2021.

A grant was awarded as part of ESP COVID-19 Emergency Fund for our Caca Deas project £ 4,500

National Lottery Community Fund - Covid Grant £10,500

ESP Luncheon Club £13,500

Greater Manchester Mental Health Grant £500

MD Neighbourhood Investment Fund £192

National Lottery Community Fund - RC North West Region - £397,222 was awarded over 3 years from October 2020

Donations and Fundraising

£4,000 from the Irish Golfers Association

£3,000 from the Lord Mayors Fund

A legacy, generous donations from community businesses and private donations has brought in £26,670.

Future Funding Plans

Throughout 2021 ICCM will be continuing in its efforts to raise income from grant funding opportunities, community fundraising events and charitable donations. ICCM is also an active member of Fréa

Financial Review

The Statement of Financial Activities is set out on Page 11 of the financial statements. It shows a surplus in income in the year to 31st December 2020 of £27,981 largely due to a legacy in excess of £25,000. (2019 surplus £33,418 including a surplus of £27,000 on sale of our building).

The Balance Sheet is set out on page 7 of the financial statements. It shows a net asset position as at 31st December 2020 of £205,739 (2019: £177,758).

Reserves Policy Statement

The Charity trustees aim to retain sufficient in reserves to protect current projects against possible reduction in funding from external partners. Details of restricted funds are set out in Note 14. The unrestricted funds are used by the Charity to fund future activities and to cover gaps in funding.

The Charity has secured funding to cover the main staff posts and will continue to fundraise to replenish the unrestricted reserves that were drawn on to cover backfilled funding and gaps in funding.

The trustees consider that with careful management and with regard to secured funding for 2020/21 and the reserves from sale of the premises that the Charity is a going concern.

Public Benefit

In exercising their powers and duties the trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

Responsibilities of Trustees

The Charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.

The trustees are also responsible for safeguarding the assets of the charity and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on Page 1.

Going Concern

The Trustees have a reasonable expectation that the Charity has adequate funds to continue in operational existence until at least October 2023. For this reason the organisation continues to adopt the going concern basis in the preparation of its financial statements.

Signed by order of the Trustees
Approved by the Board of Trustees on:

Signed on their Behalf by:


23 August 2021
Mr Martin Connolly

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF IRISH COMMUNITY CARE MANCHESTER (COMPANY LIMITED BY GUARANTEE)

We have audited the financial statements of Irish Community Care Manchester for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard applicable in the UK and Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 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 applicable to smaller entities; 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 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 those 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 directors' 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 doubt on Irish Community Care Manchester'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.

Other information

The directors are responsible for the other information. The other information comprises the information included in the 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' 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 accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 6, the directors (who are also trustees of the charity) 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 directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Based on our understanding of the charity, we identified that the principal risks associated with non-compliance with laws, including fraud, are mis-statement of expenses by mis-allocation; incorrect apportionment of income from grants to the correct accounting period, and under-statement of income from activities such as the social clubs and small donations.

The main grant income is given to support specific types of cost (eg salary of key staff) so our audit testing focuses on making sure that the costs are correctly recorded in the accounts. We also re-calculate the grant income for the period to ensure the correct amount is allocated to each financial period. In our testing we ensure that the approval of payment for expenses is done with segregation of duties between the employee who generates the purchase order and the trustee who approves it. We also gain confidence from the fact that the management accounts are prepared by an independent, qualified accountant who is familiar with the charity and who reviews both the income and the expenditure in detail.

Testing for completeness of income is done by analytical review (comparing income year on year) and by review of the detailed income record sheets which are kept by the charity, including recalculations of a sample of income sheets drawn from the period under review.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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.

 23/8/21

Lee Kelly MA FCA CTA (Senior Statutory Auditor)

for and on behalf of:

McEllin Kelly, Chartered Accountants, Macclesfield, Cheshire, SK10 1DD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

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	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.12.20 Total Funds £	Year Ended 31.12.19 Total Funds £
INCOME:					
Donations and legacies	(2)	38,790	880	39,670	15,595
Charitable Activities	(3)	40	203,403	203,443	216,913
Other Trading Activities	(4)	7,000	-	7,000	8,564
Investment Income		153	-	153	250
TOTAL INCOME		45,983	204,283	250,266	241,322
EXPENDITURE:					
Cost of Raising Funds	(5)	(216)	(1,198)	(1,414)	(6,583)
Charitable Activities	(5)	(30,340)	(190,531)	(220,871)	(201,321)
TOTAL EXPENDITURE		(30,556)	(191,729)	(222,285)	(207,904)
NET INCOME / (EXPENDITURE)		15,427	12,554	27,981	33,418
Transfer between funds		-	-	-	-
NET MOVEMENT IN FUNDS		15,427	12,554	27,981	33,418
Balance Brought Forward		127,183	50,575	177,758	144,340
TOTAL FUNDS CARRIED FORWARD (14)		142,610	63,129	205,739	177,758

The notes on pages 13 to 23 form part of these accounts.

IRISH COMMUNITY CARE MANCHESTER

BALANCE SHEET AS AT 31 DECEMBER 2020

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	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible Fixed Assets	(9)	15,227	1,079
CURRENT ASSETS			
Debtors	(10)	13,005	2,377
Cash at Bank and in Hand		<u>339,455</u>	<u>312,873</u>
		<u>352,460</u>	<u>315,250</u>
CREDITORS:			
Amounts falling due within one year	(11)	<u>(144,059)</u>	<u>(115,682)</u>
NET CURRENT ASSETS		<u>208,401</u>	<u>199,568</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>223,628</u>	<u>200,647</u>
CREDITORS:			
Amounts falling due after more than one year	(13)	(17,889)	(22,889)
NET ASSETS		<u><u>205,739</u></u>	<u><u>177,758</u></u>
THE FUNDS OF THE CHARITY:			
Restricted Income Funds	(14)	63,129	50,575
Unrestricted Income Funds	(14)	142,610	127,183
		<u><u>205,739</u></u>	<u><u>177,758</u></u>

These accounts have been prepared under the provisions relating to small companies

Approved by the trustees on *23 August* 2021 and signed on their behalf by:

) Chair

M. Connolly

Barbara Aherne) Treasurer

B Aherne

The notes on pages 13 to 23 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER 2020

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020	2019
	£	£
Net movement in funds	27,981	33,418
Add back depreciation	4,720	647
Less investment income	(153)	(250)
Less profit on sale of fixed assets	-	(27,000)
Decrease/(increase) in debtors	(10,628)	17
Increase/(decrease) in creditors	23,377	(6,121)
Net cash used in operating activities	<u>45,297</u>	<u>711</u>
Cash flows from investment activities:		
Proceeds from sale of fixed assets	-	150,000
Purchase of Fixed Assets	(18,868)	(1,293)
Investment Income	153	250
Net cash provided by investing activities	<u>(18,715)</u>	<u>148,957</u>
Increase/(decrease) in cash and cash equivalents during the year	26,582	149,668
Cash and cash equivalents brought forward	312,873	163,205
Cash and cash equivalents carried forward	<u><u>339,455</u></u>	<u><u>312,873</u></u>

1. ACCOUNTING POLICIES

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The Charity constitutes a public benefit entity as defined by FRS 102. The main funding for the Charity comes from the Irish Government.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 14.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 6.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 5.

(h) Tangible fixed assets and depreciation

Fixed assets are stated at cost, less accumulated depreciation. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (or valuation for donated assets). Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Office Refurbishment	over 6 years
Computer Equipment	33.33% on cost

(i) Taxation

The organisation is exempt from income tax by reason of its charitable status. The Charity is not registered for VAT.

(j) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity offers access to a defined contribution (stakeholder) pension scheme. Contributions are charged to the income and expenditure account when incurred. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(k) Contingent liabilities

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

(l) Debtors

Trade and other debtors are recognised at settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(n) Financial Instruments

Financial assets and financial liabilities are measured at transaction price initially, plus, in the case of a financial asset or financial liability not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability. At the end of each reporting period, financial instruments are measured as follows, without any deduction for transaction costs the entity may incur on sale or other disposal:

Debt instruments that meet the conditions in paragraph 11.8(b) of FRS 102 are measured at amortised cost using the effective interest method, except where the arrangement constitutes a financing transaction. In this case the debt instrument is measured at the present value of the future payments discounted at a market rate of interest for a similar debt

Financial instruments held by the Charity are classified as follows:

- Financial assets such as cash and receivables are classified as loans and receivables and held at amortised cost using the effective interest method,
- Financial liabilities such as trade creditors are held at amortised cost using the effective interest method,

2 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2020	Unrestricted Funds	Restricted Funds	Total 2019
	£	£	£	£	£	£
Legacy	25,236	-	25,236	-	-	-
Donations	13,554	880	14,434	11,213	4,382	15,595
	<u>38,790</u>	<u>880</u>	<u>39,670</u>	<u>11,213</u>	<u>4,382</u>	<u>15,595</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Dept. of Foreign Affairs & Trade :			
Emigrant Support Programme			
- main (£72,500 deferred and released)	-	145,000	145,000
Clawback		(6,847)	(6,847)
- Luncheon Group (£7,250 released, £11,188 deferred)		9,562	9,562
Clawback		(4,332)	(4,332)
- Vol.Coordinator / SSO (£2,167 released)		2,167	2,167
- Caca Deas		4,050	4,050
National Lottery Community Fund - Covid		10,500	10,500
National Lottery Community Fund - RC N West Region (£37,660 deferred)		33,110	33,110
MDNIF		192	192
Greater Manchester Mental Health		500	500
Awards for All (£3,076 released)		3,076	3,076
Lloyds Foundation (£2,500 released)		2,500	2,500
Group Activities		3,925	3,925
Other Income	40	-	40
	<u>40</u>	<u>203,403</u>	<u>203,443</u>
Previous Year			2019
	£	£	£
Emigrant Support Programme			
- main (£72,500 deferred)		133,255	133,255
- Luncheon Group 20/21 (£6,250 deferred)		6,250	6,250
- Database (£3,600 released)		3,600	3,600
- Luncheon Groups (£2,510 released)		2,510	2,510
Manchester City Council - Wellbeing		2,320	2,320
Awards for All (£3,076 deferred)		6,924	6,924
Lloyds Foundation (£2,500 deferred)		12,500	12,500
Irish Youth Foundation - Emergency Fund		500	500
Frances Del Panno Charitable Trust (£3,453 deferred)		(30)	(30)
Group Activities		21,398	21,398
Surplus on Sale of Building	27,000	-	27,000
Other Income	256	430	686
	<u>27,256</u>	<u>189,657</u>	<u>216,913</u>

Dept. of Foreign Affairs & Trade : Emigrant Support Programme

Department of Foreign Affairs & Trade; Emigrant Support Programme awarded a grant of £145,000 covering the Year to 30th June 2020 and £145,000 for the Year to 30th June 2021. A portion of the grant payments £72,500 is deferred until the next financial year.

National Lottery Community Fund - RC North West Region £ 37,660 deferred.

4	INCOME FROM OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
		£	£	£	£
	Fundraising Events - Golf	4,000	-	4,000	5,500
	Fundraising Events - Other	-	-	-	3,064
	Fréa CIC contribution to website	3,000	-	3,000	-
		<u>7,000</u>	<u>-</u>	<u>7,000</u>	<u>8,564</u>

Income from trading activities in 2020 and 2019 was unrestricted.

5	EXPENDITURE	Activity Groups	Care Services	Total 2020	Total 2019
		£	£	£	£
	<i>Expenditure on Raising Funds:</i>				
	Fundraising Expenses	1,198	216	1,414	6,583
		<u>1,198</u>	<u>216</u>	<u>1,414</u>	<u>6,583</u>
	<i>Expenditure on Charitable Activities:</i>				
	Employment Costs (Note 7)	-	117,205	117,205	90,785
	Recruitment Costs	-	250	250	311
	Staff Travel & Subsistence	-	814	814	3,044
	Staff Training	-	545	545	1,716
	DBS Checks	-	185	185	-
	Subscriptions	-	32	32	75
	Publicity	-	170	170	72
	Volunteer & Travel Expenses	-	437	437	2,937
	Volunteer Recognition	33	74	107	433
	Rent,Rates,Water, Heat & Light,Cleaning	-	4,003	4,003	2,411
	Telephone Support & Internet	-	1,560	1,560	1,955
	Activities, Social, Hospitality & Drop In	850	7,667	8,517	15,397
	Welfare, Repatriation & Funerals	108	309	417	1,092
	Transport & Travel	-	-	-	(219)
	Sundry Expenses	-	119	119	385
	Support Costs (Note 6)	-	67,208	67,208	59,049
	Governance Costs (Note 6)	-	19,302	19,302	21,878
		<u>991</u>	<u>219,880</u>	<u>220,871</u>	<u>201,321</u>
	Restricted Funds	2,189	189,540	191,729	190,346
	Unrestricted Funds	-	30,556	30,556	17,558
		<u>2,189</u>	<u>220,096</u>	<u>222,285</u>	<u>207,904</u>

6 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	General Support	Governance	Total 2020	Total 2019
	£	£	£	£
Staff Costs (Note 7)	31,683	1,667	33,350	29,308
Rent,Rates,Water, Heat & Light etc	4,003		4,003	2,411
Security, Repairs & Maintenance	1,458		1,458	2,185
Refurbishment work on failed property lease	3,270		3,270	-
Storage	911		911	1,071
Insurance	2,763		2,763	2,274
Computer Maintenance & Software	1,710		1,710	1,384
Database Costs	-		-	4,600
Website Costs	3,616		3,616	-
Telephone Support & Internet	1,560		1,560	1,954
Lease & Rental of Equipment	1,983		1,983	2,304
Minor Equipment	10		10	492
Postage	449		449	438
Printing & Stationery	1,092		1,092	1,155
Refreshments	84		84	502
Personal Protective Equipment	162		162	-
Depreciation	4,720		4,720	647
Payroll Costs	758		758	666
Legal & Professional Fees	1,791	1,140	2,931	3,199
Consultancy		11,755	11,755	15,446
Bank Charges	367		367	457
Management Committee Expenses & AGM			-	466
Audit Fees		3,540	3,540	3,421
Accountancy & Book-keeping	4,818	1,200	6,018	6,547
	<u>67,208</u>	<u>19,302</u>	<u>86,510</u>	<u>80,927</u>
Restricted Funds	48,306	7,648	55,954	56,160
Unrestricted Funds	18,902	11,654	30,556	24,767
	<u>67,208</u>	<u>19,302</u>	<u>86,510</u>	<u>80,927</u>

7 STAFF NUMBERS AND COSTS

	2020	2019
	£	£
Staff Costs:		
Wages and Salaries	138,971	111,164
Social Security Costs	8,344	6,671
Pension Costs	3,240	2,258
	<u>150,555</u>	<u>120,093</u>

The charity had 8 employees during the year, full and part time.

The average number of employees,full time equivalent, analysed by function was:

Care Services	4	2
Management and Administration	2	2
	<u>6</u>	<u>4</u>

No employee earned £60,000 per annum or more.

Along with the trustees the key management personnel were the manager and consultant (seconded).

The total employment benefits, including employer national insurance and pension contributions of the key management personnel were £46,342, (2019 £44,592).

Consultant fees and expenses - Leeds Irish Health & Homes £8,870.

No employee has benefits in excess of £60,000 per annum.

8 TRUSTEES' REMUNERATION AND EXPENSES

Except as disclosed below no remuneration directly or indirectly out of the funds of the charity was paid or payable, during the period, to any trustee or to any persons known to be connected with any of them.

Except as disclosed below no reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

Travel expenses re:meetings on behalf of charity £nil (2019: 1 trustee £301)
At 31st December 2020 £48.55 was owed to B. Aherne in respect of items purchased for the charity.

9 TANGIBLE FIXED ASSETS

	Computer Equipment £	Office Refurbishment £	Total £
COST			
At 1 January 2019	1,942	-	1,942
Additions	5,566	13,302	18,868
Disposals	-	-	-
At 31 December 2020	<u>7,508</u>	<u>13,302</u>	<u>20,810</u>
DEPRECIATION			
At 1 January 2019	863	-	863
Charge for Year	2,503	2,217	4,720
Disposal	-	-	-
At 31 December 2020	<u>3,366</u>	<u>2,217</u>	<u>5,583</u>
NET BOOK VALUE			
At 31 December 2020	<u>4,142</u>	<u>11,085</u>	<u>15,227</u>
At 31 December 2019	<u>1,079</u>	<u>-</u>	<u>1,079</u>

10 DEBTORS

	2020 £	2019 £
Other Debtors & Accrued Income	9,305	-
Prepayments	3,700	2,377
	<u>13,005</u>	<u>2,377</u>
Restricted Funds	150	-
Unrestricted Funds	12,855	2,377
	<u>13,005</u>	<u>2,377</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade Creditors	2,173	2,919
Deferred Income (Note 12)	121,348	92,826
Other Creditors	10,762	13,576
Accruals	9,776	6,361
	<u>144,059</u>	<u>115,682</u>
Restricted	132,318	107,521
Unrestricted	11,741	8,161
	<u>144,059</u>	<u>115,682</u>

12 DEFERRED INCOME

	2020 £	2019 £
Deferred income comprises grants paid in advance.		
Balance as at 1st January	92,826	93,298
Amount released to income earned from charitable activities	(98,826)	(93,298)
Amount deferred in the year	121,348	92,826
Balance as at 31st December	<u>121,348</u>	<u>92,826</u>

13 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020 £	2019 £
Other Creditors	<u>17,889</u>	<u>22,889</u>

The creditors due after more than one year balance relates to Irish Government clawback, there is no interest due on the outstanding creditor.

14 ANALYSIS OF CHARITABLE FUNDS	Balance				Balance
<i>Analysis of Movements in Restricted Funds:</i>	1 Jan 2020	Incoming	Transfers	Outgoing	31 Dec 2020
Dept. of Foreign Affairs & Trade :	£	£	£	£	£
Emigrant Support Programme					
Main Grant	21,664	138,153		(142,538)	17,279
Luncheon Club	423	5,230		(5,254)	399
Volunteer Coordinator / SSO	-	2,167		(2,167)	-
Caca Deas	-	4,050		(2,496)	1,554
National Lottery Community Fund - Covid	-	10,500		(2,088)	8,412
National Lottery Community Fund	-	33,110		(25,267)	7,843
MDNIF	-	192		(192)	-
Greater Manchester Mental Health	-	500		(177)	323
Awards for All	5,366	3,076		(4,611)	3,831
Lloyds Foundation	430	2,500		(2,930)	-
Irish Youth Foundation -Emergency Fund	216	-		(17)	199
Irish Youth Foundation -Food Parcels	860	-		(10)	850
Manchester Alliance for Community Care	1,509	-		(37)	1,472
Reducing Social Isolation					
Welfare Grants & income	210	-		-	210
Restricted Donations/ Income - graves	3,046	-		-	3,046
Ireland Fund of Great Britain - Groups	4,557	-		-	4,557
Restricted Income - Irish World	2,802	1,200		(1,200)	2,802
Heritage Centre Group					
Restricted Donation - St Mary's Group	200	-		-	200
Restricted Income - St Mary's Group	-	2,127		(2,127)	-
Restricted Donation - St Kentigren's Grp	68	-		-	68
Restricted Income - St Kentigrens Group	860	598		(598)	860
Restricted Donation - All Groups	2,300	-		-	2,300
Irish Youth Foundation	1,275	-		-	1,275
Restricted Donation - Levenshulme	4,789	880		(20)	5,649
	<u>50,575</u>	<u>204,283</u>	<u>-</u>	<u>(191,729)</u>	<u>63,129</u>
<i>Analysis of Movements in Unrestricted Funds:</i>					
General	127,183	45,983	(25,174)	(30,556)	117,436
Designated Funds - office refurbishment			25,174		25,174
	<u>127,183</u>	<u>45,983</u>	<u>-</u>	<u>(30,556)</u>	<u>142,610</u>
Total Funds	<u>177,758</u>	<u>250,266</u>	<u>-</u>	<u>(222,285)</u>	<u>205,739</u>

14 ANALYSIS OF CHARITABLE FUNDS cont...

Previous Year	Balance 1 Jan 2019 £	Incoming £	Transfers £	Outgoing £	Balance 31 Dec 2019 £
Analysis of Movements in Restricted Funds:					
Dept. of Foreign Affairs & Trade :					
Emigrant Support Programme	18,210	133,255		(129,801)	21,664
Main Grant					
Additional	57	-		(57)	-
Luncheon Club 2019/20	-	6,250		(5,827)	423
Database	-	3,600		(3,600)	-
Luncheon Club 2018/19	-	2,510		(2,510)	-
Manchester County Council - Wellbeing	6,398	2,320		(8,718)	-
Awards for All	-	6,924		(1,558)	5,366
Lloyds Foundation	-	12,500		(12,070)	430
Irish Youth Foundation -Emergency Fund	-	500		(284)	216
Irish Youth Foundation -Food Parcels	891	-		(31)	860
Manchester Alliance for Community Care	1,509	-		-	1,509
Reducing Social Isolation					
Welfare Grants & income	388	430		(608)	210
Restricted Donations/ Income - graves	808	2,538		(300)	3,046
Ireland Fund of Great Britain - Groups	5,993	-		(1,436)	4,557
Restricted Income - Irish World	2,802	5,757		(5,757)	2,802
Heritage Centre Group					
Frances Del Panno Trust - St Anne's	1,506	(30)		(1,476)	-
Restricted Income - St Anne's Group	333	2,236		(2,569)	-
Restricted Donation - St Mary's Group	200	-		-	200
Restricted Income - St Mary's Group	-	10,689		(10,689)	-
Restricted Donation - St Kentigren's Grp	68	-		-	68
Restricted Income - St Kentigrens Group	860	2,277		(2,277)	860
Restricted Donation - All Groups	2,300	583		(583)	2,300
Irish Youth Foundation	1,275	-		-	1,275
Restricted Donation - Levenshulme	220	4,764		(195)	4,789
	43,818	197,103	-	(190,346)	50,575
Analysis of Movements in Unrestricted Funds:					
General					
General	(18,176)	44,219	118,698	(17,558)	127,183
Revaluation Reserve - Property	118,698	-	(118,698)	-	-
	100,522	44,219	-	(17,558)	127,183
Total Funds	144,340	241,322	-	(207,904)	177,758

Details of funds:-

- Department of Foreign Affairs & Trade; Emigrant Support Programme monies contribute to the salary of front line co-ordinators, workers and administrative support; a database project and luncheon clubs.
- Manchester City Council- Wellbeing - towards a wellbeing project
- Irish Youth Foundation gave monies towards food parcels and youth work
- Awards for All - towards volunteer co-ordination
- Lloyds Foundation - towards acting chief executive post
- Manchester Alliance for Community Care - towards allotment project reducing social isolation
- Ireland Fund of Great Britain - towards increasing social inclusion projects
- National Lottery Community Fund RC North West - towards advocacy and support for the Irish traveller community

Groups based at the Irish World Heritage Centre, St Anne's (2019), St Mary's and St. Kentigren's contributed the following amounts towards the running costs of the charity.

	2020 £	2019 £
IWHC	260	1,239
St Anne's	-	1,780
St Mary's	1,108	5,855
St Kentigren's	366	1,656
	1,734	10,530

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2020 Total £
Fund Balances are represented by:			
Tangible Fixed Assets	1,302	13,925	15,227
Net Current Assets	141,308	67,093	208,401
Liabilities > 1 year	-	(17,889)	(17,889)
	<u>142,610</u>	<u>63,129</u>	<u>205,739</u>
Previous Year	Unrestricted Funds £	Restricted Funds £	2019 Total £
Fund Balances are represented by:			
Tangible Fixed Assets	1,079	-	1,079
Net Current Assets	126,104	73,464	199,568
Liabilities > 1 year	-	(22,889)	(22,889)
	<u>127,183</u>	<u>50,575</u>	<u>177,758</u>
Revaluation Reserve	£	£	£
Balance B/fwd	118,698	-	118,698
Released	(118,698)	-	(118,698)
Balance C/fwd	-	-	-

16 OPERATING LEASES

	Land and buildings 2020 £	Other 2020 £	Land and buildings 2,019 £	Other 2019 £
Amounts due under operating leases:				
Within one year	14,400	2,304	-	2,304
2-5 years	51,600	2,880	-	5,184
	<u>66,000</u>	<u>5,184</u>	-	<u>7,488</u>

16 CAPITAL COMMITMENTS

The charity started refurbishment work on a new office and completed Phase 1 during the year. Phase 2 and 3 are due to be completed by February 2021.

Cost of office refurbishment Phase 2 and 3	£ <u>25,274</u>
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17 POST BALANCE SHEET EVENTS

With the exception of that mentioned below the trustees consider that there are no significant post balance sheet events that impact on the financial statements as presented. The ongoing Covid pandemic continues to impact on group activities and fundraising activities. We estimate our fundraising income will be similar to 2020 but a drop from pre-pandemic levels.

18 FINANCIAL INSTRUMENTS

The charity's financial instruments may be analysed as follows	2020	2019
<i>Financial assets that are debt instruments measured at amortised cost:</i>	£	£
Cash at bank and in hand	339,455	312,873
Other debtors and accrued income	13,005	2,377
	<u>352,460</u>	<u>315,250</u>
<i>Financial Liabilities at amortised cost:</i>		
Trade Creditors	2,173	2,919
Other Creditors	38,427	42,826
Deferred Income	121,348	92,826
	<u>161,948</u>	<u>138,571</u>

19 RELATED PARTIES

The charity paid £3600 for a website for Fréa CIC. The CIC reimbursed the charity £3000. The charity also paid £139.99 towards consultancy in relation to Fréa CIC. The manager and acting chief executive (seconded) of the charity are directors of Fréa CIC, which is a joint undertaking between Irish Community Care Manchester, Leeds Irish Health and Homes and Irish Community Care Ltd.