

**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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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

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**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 &amp; 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 31<sup>st</sup> 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.

## 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>
		352,460	315,250
CREDITORS:			
Amounts falling due within one year	(11)	<u>(144,059)</u>	<u>(115,682)</u>
NET CURRENT ASSETS		208,401	199,568
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>205,739</u>	<u>177,758</u>
THE FUNDS OF THE CHARITY:			
Restricted Income Funds	(14)	63,129	50,575
Unrestricted Income Funds	(14)	142,610	127,183
		<u>205,739</u>	<u>177,758</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)
<b>Net cash used in operating activities</b>	<b>45,297</b>	<b>711</b>
<b>Cash flows from investment activities:</b>		
Proceeds from sale of fixed assets	-	150,000
Purchase of Fixed Assets	(18,868)	(1,293)
Investment Income	153	250
<b>Net cash provided by investing activities</b>	<b>(18,715)</b>	<b>148,957</b>
 Increase/(decrease) in cash and cash equivalents during the year	 26,582	 149,668
Cash and cash equivalents brought forward	312,873	163,205
<b>Cash and cash equivalents carried forward</b>	<b>339,455</b>	<b>312,873</b>

**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
		£	£	£	£
	<b>Expenditure on Raising Funds:</b>				
	Fundraising Expenses	1,198	216	1,414	6,583
		<u>1,198</u>	<u>216</u>	<u>1,414</u>	<u>6,583</u>
	<b>Expenditure on Charitable Activities:</b>				
	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**

	<b>Computer Equipment £</b>	<b>Office Refurbishment £</b>	<b>Total £</b>
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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**

	<b>2020 £</b>	<b>2019 £</b>
Other Debtors & Accrued Income	9,305	-
Prepayments	<u>3,700</u>	<u>2,377</u>
	<u>13,005</u>	<u>2,377</u>
Restricted Funds	150	-
Unrestricted Funds	<u>12,855</u>	<u>2,377</u>
	<u>13,005</u>	<u>2,377</u>

**11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2020 £</b>	<b>2019 £</b>
Trade Creditors	2,173	2,919
Deferred Income (Note 12)	121,348	92,826
Other Creditors	10,762	13,576
Accruals	<u>9,776</u>	<u>6,361</u>
	<u>144,059</u>	<u>115,682</u>
Restricted	132,318	107,521
Unrestricted	<u>11,741</u>	<u>8,161</u>
	<u>144,059</u>	<u>115,682</u>

**12 DEFERRED INCOME**

	<b>2020 £</b>	<b>2019 £</b>
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	<u>121,348</u>	<u>92,826</u>
Balance as at 31st December	<u>121,348</u>	<u>92,826</u>

**13 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2020 £</b>	<b>2019 £</b>
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 1 Jan 2020 £	Incoming £	Transfers £	Outgoing £	Balance 31 Dec 2020 £
<b>Analysis of Movements in Restricted Funds:</b>					
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
	50,575	204,283	-	(191,729)	63,129
<b>Analysis of Movements in Unrestricted Funds:</b>					
General	127,183	45,983	(25,174)	(30,556)	117,436
Designated Funds - office refurbishment			25,174		25,174
	127,183	45,983	-	(30,556)	142,610
Total Funds	177,758	250,266	-	(222,285)	205,739

## 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	(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	<u>-</u>	<u>-</u>	<u>-</u>

**16 OPERATING LEASES**

	Land and buildings 2020 £	Other 2020 £	Land and buildings 2019 £	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>-</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.