

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.

<u>Charity Number</u>	1169291
<u>Company Number</u>	9877345
<u>Principal Office & Registered Office</u>	895 Stockport Road, Levenshulme Manchester, M19 3PG
<u>Accountants</u>	Community Accountancy Service Ltd The Grange, Pilgrim Drive Beswick, Manchester M11 3TQ
<u>Independent Auditors</u>	Third Sector Accountancy Limited Holyoake House Hanover Street Manchester M60 0AS
<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	<i>Treasurer</i>	
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		190,325	223,628
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 2022 and signed on their behalf by:



) Chair

M. Connolly

Barbara Aherne) Treasurer

B Aherne

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2021

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.

(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.

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.

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
	6,700	-	6,700	7,000

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	-
	25	338	363	1,414
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
	196	330,406	330,602	220,871
Restricted Funds	221	277,815	278,036	191,729
Unrestricted Funds	-	52,929	52,929	30,556
	221	330,744	330,965	222,285

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	<u>37,270</u>	<u>11,654</u>	<u>48,924</u>	<u>30,556</u>
	<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	7,508	38,576	46,084
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	5,653	9,489	15,142
NET BOOK VALUE			
At 31 December 2021	1,855	29,087	30,942
At 31 December 2019	4,142	11,085	15,227

10 DEBTORS

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

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
	183,560	144,059

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	129,087	121,348

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	12,889	17,889

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

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
	63,129	275,042	(278,536)	-	59,635
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
	142,610	27,620	(52,429)	-	117,801
Total Funds	205,739	302,662	(330,965)	-	177,436

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
	50,575	204,283	(191,729)	-	63,129
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
	127,183	45,983	(30,556)	-	142,610
Total Funds	177,758	250,266	(222,285)	-	205,739

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:

	2021 £	2020 £
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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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.

<u>Charity Number</u>	1169291
<u>Company Number</u>	9877345
<u>Principal Office & Registered Office</u>	895 Stockport Road, Levenshulme Manchester, M19 3PG
<u>Accountants</u>	Community Accountancy Service Ltd The Grange, Pilgrim Drive Beswick, Manchester M11 3TQ
<u>Independent Auditors</u>	Third Sector Accountancy Limited Holyoake House Hanover Street Manchester M60 0AS
<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	<i>Treasurer</i>	
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 benefits 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 persons 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		<u>27,620</u>	<u>275,042</u>	<u>302,662</u>	<u>45,983</u>	<u>204,283</u>	<u>250,266</u>
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		<u>(52,429)</u>	<u>(278,536)</u>	<u>(330,965)</u>	<u>(30,556)</u>	<u>(191,729)</u>	<u>(222,285)</u>
NET INCOME / (EXPENDITURE)		(24,809)	(3,494)	(28,303)	15,427	12,554	27,981
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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)	<u>117,801</u>	<u>59,635</u>	<u>177,436</u>	<u>142,610</u>	<u>63,129</u>	<u>205,739</u>

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		190,325	223,628
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 2022 and signed on their behalf by:



) Chair

M. Connolly

Barbara Aherne) Treasurer

B Aherne

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2021

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.

(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.

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.

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
	6,700	-	6,700	7,000

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	-
	25	338	363	1,414
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
	196	330,406	330,602	220,871
Restricted Funds	221	277,815	278,036	191,729
Unrestricted Funds	-	52,929	52,929	30,556
	221	330,744	330,965	222,285

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	<u>37,270</u>	<u>11,654</u>	<u>48,924</u>	<u>30,556</u>
	<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	7,508	38,576	46,084
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	5,653	9,489	15,142
NET BOOK VALUE			
At 31 December 2021	1,855	29,087	30,942
At 31 December 2019	4,142	11,085	15,227

10 DEBTORS

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

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
	183,560	144,059

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	129,087	121,348

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	12,889	17,889

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

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
	63,129	275,042	(278,536)	-	59,635
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
	142,610	27,620	(52,429)	-	117,801
Total Funds	205,739	302,662	(330,965)	-	177,436

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
	50,575	204,283	(191,729)	-	63,129
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
	127,183	45,983	(30,556)	-	142,610
Total Funds	177,758	250,266	(222,285)	-	205,739

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:

	2021 £	2020 £
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

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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	
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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)