

CHARITY REGISTRATION NO. 1169291
COMPANY REGISTRATION NO. 9877345

IRISH COMMUNITY CARE MANCHESTER

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2022

IRISH COMMUNITY CARE MANCHESTER

INDEX

Page	Contents
1 - 6	Trustees Report
7 - 9	Report of the Independent Auditor
10	Statement of Financial Activities
11	Balance Sheet
12 -23	Notes to the Accounts

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2022

Financial Statements

Charity Number 1169291

Company Number 9877345

Principal Office & Registered Office

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

Accountants

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

Independent Auditors

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

Bankers

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

Trustees

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

Martin Connolly Chair

Barbara Aherne Treasurer

Elaine Roche

Geraldine Vesey

Dr Noel Russell Secretary

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

Dr Ann Marie O'Brien Potter

Michael David Gorman

Manager

Mr Martin Moran

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2022

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

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

Structure, governance and management

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

The organisation is overseen by the Board of Trustees.

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

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

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

Risk Management

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

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

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

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2022

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

Objects and Activities

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

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

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

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

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

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

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

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

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2022

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

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

Services provided by ICCM throughout 2022 are summarised as follows:

*463 People accessed our advice and information service
393 outcomes were achieved for the people supported by the advocacy and support team
60 Drop in sessions were held in Bolton and North Manchester
135 passport applications were made on behalf of individuals
67 housing conditions were improved
3,522 volunteers hours given by our volunteers
266 people attended social lunch groups
240 external professionals attended our cultural awareness sessions*

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

Funding awarded in the year ended 31st December 2022

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

Future Funding Plans

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

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2022

Financial Review

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

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

Reserves Policy Statement

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

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2022

Responsibilities of Trustees

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;*
- observe the methods and principles in the Charities SORP;*
- make judgements and estimates that are reasonable and prudent;*
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;*
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in business.*

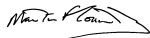
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006.

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

In so far as the trustees are aware:

Signed by order of the Trustees

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



Signed on their Behalf by: Mr Martin Connolly

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

Opinion

We have audited the financial statements of Irish Community Care Manchester (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at [date] and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and, the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Patrick Morrello (Senior Statutory Auditor)

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

Holyoake House

Hanover Street

Manchester

M60 0AS

25 / 10 / 2023

Date

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

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

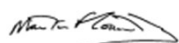
The notes on pages 12 to 23 form part of these accounts.

Irish Community Care Manchester
Balance sheet as at 31 December 2022

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

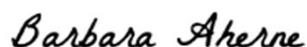
The notes on pages 12 to 23 form part of these accounts.

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



) Chair

M. Connolly



) Treasurer

B Aherne

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

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

1 ACCOUNTING POLICIES

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

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

(b) Funds structure

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

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

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

(c) Income recognition

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

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

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

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

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Charitable Activities

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

(h) Tangible fixed assets and depreciation

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

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

Office Refurbishment	over 6 years
Computer Equipment	33.33% on cost

(i) Pensions

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

(j) Debtors

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

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

(k) Creditors and Provisions

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

(l) Financial Instruments

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

(m) Legal form

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

2 DONATIONS AND LEGACIES

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

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

3 INCOME FROM CHARITABLE ACTIVITIES

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

4 INCOME FROM OTHER TRADING ACTIVITIES

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

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

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

5 EXPENDITURE

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

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

6 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

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

7 STAFF NUMBERS AND COSTS

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

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

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

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

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

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

The total employment benefits, including employer national insurance and pension contributions of the key management personnel were £49,903, (2021 £46,389).

Consultant fees and expenses - Leeds Irish Health & Homes £23,964.

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

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

8 TRUSTEES' REMUNERATION AND EXPENSES

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

Travel Expenses were reimbursed to one trustee of £95.

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

There were no donations from related parties.

Fréa CIC

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

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

Leeds Irish Health & Homes Limited

The acting chief executive of the charity is also chief executive of Leeds Irish Health & Homes Limited.

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

9 TANGIBLE FIXED ASSETS

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

10 DEBTORS

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

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

12 DEFERRED INCOME

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

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

13 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

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

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

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

14 ANALYSIS OF CHARITABLE FUNDS

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

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

14 ANALYSIS OF CHARITABLE FUNDS - continued

Comparative period

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

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

14 ANALYSIS OF CHARITABLE FUNDS - continued

Details of funds:-

Department of Foreign Affairs & Trade - Emigrant Support Programme

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

National Lottery Community Fund

Towards advocacy and support for the Irish traveller community

Irish Youth Foundation

Donation towards food parcels and youth work

Awards for All

Towards volunteer co-ordination and community engagement

Manchester Alliance for Community Care

Towards allotment project reducing social isolation

Ireland Fund of Great Britain

Towards increasing social inclusion projects

Donations for graves

Paying towards funeral costs

Groups

Funds donated towards specific local groups

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

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

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2022

16 OPERATING LEASES

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

17 Prior period adjustment

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

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