

CHARITY REGISTRATION NO. 1169291
COMPANY REGISTRATION NO. 9877345

IRISH COMMUNITY CARE MANCHESTER

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

IRISH COMMUNITY CARE MANCHESTER

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Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2023

Reference and administration details

Charity Number 1169291
Company Number 9877345

Principal Office & Registered Office

895 Stockport Road, Levenshulme
Manchester, M19 3PG

Accountants

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

Auditors

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

Bankers

Metro Bank Plc
One Southampton Row
Bloomsbury
London
WC1B 5HA

Trustees

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

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

Key management personnel

CEO Patrick Morrison
Service Manager Martin Moran

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2023

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

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

Structure, governance and management.

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

The organisation is overseen by the Board of Trustees.

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

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

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

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

Risk Management

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

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

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

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

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

Objects and Activities

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

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

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

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

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

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

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

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

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

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2023

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

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

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

Services provided by ICCM throughout 2023 are summarised as follows:

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

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

Funding Awarded in the year ended 31st December 2023

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

Future Funding Plans

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

Irish Community Care Manchester

Trustees' annual report for the year ended 31 December 2023

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

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

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

Reserves Policy Statement

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

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

Responsibilities of Trustees

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

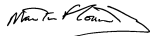
Irish Community Care Manchester Trustees' annual report for the year ended 31 December 2023

In so far as the trustees are aware:

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

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

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



Signed on their Behalf by: Mr Martin Connolly

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

Opinion

We have audited the financial statements of Irish Community Care Manchester (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the [regulations](#) require us to report to you if, in our opinion:

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

Responsibilities of trustees

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

Use of the audit report

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

P Morrello

Patrick Morrello (Senior Statutory Auditor)

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

Holyoake House

Hanover Street

Manchester

M60 0AS

28 / 10 / 2024

Date

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

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

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

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

		31 December 2023			31 December 2022		
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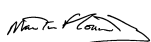
Irish Community Care Manchester
Balance sheet as at 31 December 2023

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

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

Approved by the trustees on 22 / 10 / 2024

and signed on their behalf by:



) Chair

M. Connolly

Barbara Aherne

) Treasurer

B Aherne

1 ACCOUNTING POLICIES

(a) Basis of preparation and assessment of going concern

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

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

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

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

(b) Funds structure

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

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

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

(c) Income recognition

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

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Charitable Activities

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

(h) Tangible fixed assets and depreciation

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

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

Office Refurbishment	over 6 years
Computer Equipment	33.33% on cost

(i) Pensions

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

(j) Debtors

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

(k) Creditors and Provisions

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

(l) Financial Instruments

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

(m) Legal form

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

2 DONATIONS AND LEGACIES

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

3 INCOME FROM CHARITABLE ACTIVITIES

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

4 INCOME FROM OTHER TRADING ACTIVITIES

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

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

5 EXPENDITURE

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

6 GOVERNANCE AND SUPPORT COSTS

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

7 STAFF NUMBERS AND COSTS

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

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

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

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

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

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

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

8 TRUSTEES' REMUNERATION AND EXPENSES

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

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

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

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

Fréa CIC

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

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

9 TANGIBLE FIXED ASSETS

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

10 DEBTORS

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

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

12 DEFERRED INCOME

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

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

13 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

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

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

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

14 ANALYSIS OF CHARITABLE FUNDS

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

14 ANALYSIS OF CHARITABLE FUNDS - continued

Comparative period	As re-stated Balance 1 Jan 2022 £	As re-stated Incoming £	Outgoing £	Transfers £	Balance 31 Dec 2022 £
Restricted funds					
Department of Foreign Affairs - Emigrant Support Programme:					
Advice, Outreach & Support	13,950	146,439	(138,696)	-	21,693
Luncheon Club	-	20,116	(19,405)	-	711
Cultural Co-ordinator	-	12,500	(5,610)	-	6,890
Joint CEO	-	6,563	(6,563)	-	-
National Lottery Community Fund	50,051	132,441	(137,692)	-	44,800
Greater Manchester Mental Health	146	-	(146)	-	-
Awards for All - Volunteres	3,582	-	(324)	-	3,258
Awards for All - Community Engagement	-	10,000	(1,098)	-	8,902
Irish Youth Foundation -Emergency Fu	185	-	-	-	185
Irish Youth Foundation -Food Parcels	594	-	(19)	-	575
Manchester Alliance for Community Care	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
	96,106	350,334	(327,802)	(17,361)	101,277
Unrestricted Funds					
General	104,231	14,049	(76,167)	4,527	46,640
Designated Funds - Office					
Refurbishment	13,570		(2,904)	12,834	23,500
	117,801	14,049	(79,071)	17,361	70,140
Total Funds	213,907	364,383	(406,873)	-	171,417

14 ANALYSIS OF CHARITABLE FUNDS - continued

Transfers:-

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

Details of restricted funds:-

Department of Foreign Affairs - Emigrant Support Programme

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

National Lottery Community Fund

Towards advocacy and support for the Irish community

Irish Youth Foundation

Donation towards food parcels and youth work

Awards for All

Towards volunteer co-ordination and community engagement

Manchester Alliance for Community Care

Towards allotment project reducing social isolation

Ireland Fund of Great Britain

Towards increasing social inclusion projects

MCC Cost of Living

Towards the costs of the advice and information service

We Love Manchester

Towards the allotment project

Donations for graves

Paying towards the upkeep of graves

Details of designated funds:-

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

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

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

16 OPERATING LEASES

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