

CHARITY REGISTRATION NO. 1169291
COMPANY REGISTRATION NO. 9877345

IRISH COMMUNITY CARE MANCHESTER

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2024

IRISH COMMUNITY CARE MANCHESTER

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Financial Statements

Charity Number 1169291

Company Number 9877345

Principal Office & Registered Office

895 Stockport Road, Levenshulme
Manchester, M19 3PG

Independent Examiners

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

Bankers

Metro Bank Plc
One Southampton Row
Bloomsbury
London
WC1B 5HA

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

Trustees

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

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

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

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

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

Michael David Gorman (Vice-Chair)

Dr Noel Russell (Secretary)

Geraldine Vesey

Sinead Barry (appointed 3rd December 2024)

Elaine Roche (resigned 12TH June 2024)

Senior employees

CEO Patrick Morrison

Service Manager Martin Moran

Irish Community Care Manchester**Trustees' annual report for the year ended 31 December 2024**

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

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

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

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

Structure, governance and management.

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

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

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

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

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

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

Risk Management

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

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

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

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

Objects and Activities

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

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

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

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

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

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

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

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

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

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

Through our Advocacy work...

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

Specific outcomes continue to be achieved including:

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

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

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

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

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

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

Funding Awarded in the year ended 31st December 2024

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

Finances

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

Future Funding Plans

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

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

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

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

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

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

Reserves Policy Statement

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

Responsibilities of Trustees

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

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

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

The trustees are also responsible for safeguarding the assets of the charity and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the trustees are aware:

Signed by order of the Trustees.

Approved by the Board of Trustees on:

3/6/25

Signed on their Behalf by: Dr Ann Potter



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

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

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

have not been met; or

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



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

Date: 3rd June 2025

Irish Community Care Manchester

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

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

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

Irish Community Care Manchester
Balance sheet as at 31 December 2024

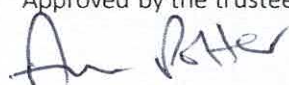
	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible Fixed Assets	9	24,164	21,887
CURRENT ASSETS			
Debtors	10	24,083	46,524
Cash at Bank and in Hand		<u>263,600</u>	<u>231,630</u>
		287,683	278,154
CREDITORS:			
Amounts falling due within one year	11	<u>(205,423)</u>	<u>(185,115)</u>
NET CURRENT ASSETS		82,260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

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

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

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

Approved by the trustees on 3/6/2025



) Chair

and signed on their behalf by:

Dr Ann Marie O'Brien Potter



) Treasurer

Brendan Hegarty

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

1 ACCOUNTING POLICIES

(a) Basis of preparation and assessment of going concern

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

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

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

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

(b) Funds structure

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

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

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

(c) Income recognition

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

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Charitable Activities

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

(h) Tangible fixed assets and depreciation

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

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

Office Refurbishment	over 6 years
Computer Equipment	33.33% on cost

(i) Pensions

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

(j) Debtors

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

(k) Creditors and Provisions

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

(l) Financial Instruments

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

(m) Legal form

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

2 DONATIONS AND LEGACIES

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

3 INCOME FROM CHARITABLE ACTIVITIES

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

4 INCOME FROM OTHER TRADING ACTIVITIES

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

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

5 EXPENDITURE

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

Irish Community Care Manchester

Notes to the accounts for the year ended 31 December 2024

6 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

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

7 STAFF NUMBERS AND COSTS

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

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

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

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

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

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

8 TRUSTEES' REMUNERATION AND EXPENSES

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

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

There were no donations from related parties.

Fréa CIC

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

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

9 TANGIBLE FIXED ASSETS

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

10 DEBTORS

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

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

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

12 DEFERRED INCOME

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

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

13 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024 £	2023 £
Other Creditors	-	2,889

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 2024

14 ANALYSIS OF CHARITABLE FUNDS

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

Transfer to Unrestricted Funds - National Lottery Cost of Living grant

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

14 ANALYSIS OF CHARITABLE FUNDS - continued

Comparative period	As re-stated Balance 1 Jan 2023 £	As re-stated 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
Parcels	575	-	(16)	-	559
Manchester Alliance for Community	442	-	(442)	-	-
Welfare Grants & income	56	-	(75)	19	-
Donations for graves	1,156	-	(576)	-	580
Ireland Fund of Great Britain	3,442	2,750	(6,096)	-	96
MCC Cost of Living	-	5,000	(4,785)	-	215
We Love Manchester	-	3,950	(1,458)	-	2,492
Donations - funeral	-	1,195	(1,195)	-	-
Groups:					
IWHC - North Manchester	2,802	-	-	(2,802)	-
St Kentigern's Group restricte	68	-	(68)	-	-
St Kentigern's Group	860	-	-	(860)	-
Lunch Groups	2,077	-	-	(2,077)	-
Donations -Levenshulme	3,360	-	(947)	-	2,413
	101,277	342,164	(374,804)	(7,886)	60,751
Unrestricted Funds					
General	46,640	72,825	(113,857)	6,907	12,515
Designated Funds - Office					
Refurbishment	23,500	-	-	(4,760)	18,740
Designated Funds - Groups	-	23,973	(9,681)	5,739	20,031
	70,140	96,798	(123,538)	7,886	51,286
Total Funds	171,417	438,962	(498,342)	-	112,037

14 ANALYSIS OF CHARITABLE FUNDS - continued

Details of funds:-

Department of Foreign Affairs - Emigrant Support Programme

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

National Lottery Community Fund

Towards advocacy and support for the Irish community

Irish Youth Foundation

Donation towards food parcels and men's wellbeing

Awards for All

Towards volunteer co-ordination and community engagement

Manchester Alliance for Community Care

Towards allotment project reducing social isolation

Ireland Fund of Great Britain

Towards increasing social inclusion projects

MCC Cost of Living

Towards the costs of the advice and information service

We Love Manchester

Towards the allotment project

Donations for graves

Paying towards the upkeep of graves

DWP

Towards access to work equipment.

Groups

Funds donated towards specific local groups

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

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

16 OPERATING LEASES

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