

COMHALTAS IN BRITAIN

England & Wales · Charity number 1185729

Details

Status Registered

Legal form CIO

Registered 2019-10-09

Register [View on the Charity Commission register](#)

Contact

Address Liverpool Irish Centre
6 Boundary Lane
Everton
Liverpool
L6 5JG

Phone 07708949919

Email info@comhaltas.co.uk

Website www.comhaltas.co.uk

Activities

Objects: THE OBJECT OF THE CIO IS, FOR THE BENEFIT OF THE PUBLIC, TO ADVANCE THE EDUCATION OF THE PUBLIC IN TRADITIONAL IRISH MUSICAL ARTS, IN PARTICULAR BY PRESENTING PERFORMANCES OF, AND PROVIDING OPPORTUNITIES FOR THE PUBLIC TO PARTICIPATE IN, TRADITIONAL FORMS OF IRISH MUSIC, DANCING AND SINGING INCLUDING (BUT NOT LIMITED TO) TRADITIONAL IRISH DANCING, THE PLAYING OF THE HARP AND UILLEANN PIPES, AND TRADITIONAL SONG IN THE IRISH LANGUAGE.

Activities: Comhaltas in Britain is a creative community nurturing Irish culture. We promote and pass on our Irish cultural traditions to future generations. As a voluntary membership organisation we provide education opportunities to young people, social activities for families and support against isolation for later in life through a connection to traditional Irish music, song, dance & the Irish language.

Classification

- **How:** Provides Services
- **What:** Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£171,717	£165,478	-	-
2023-12-31	£153,987	£166,530	-	-
2022-12-31	£142,270	£170,519	-	-
2021-12-31	£149,113	£179,236	-	-
2020-12-31	£378,709	£169,823	-	-

Trustees

Name	Role	Appointed
Theresa Concepta Gallagher	Chair	2019-02-17
Calum McGregor		2022-11-02
David Ross Browne		2022-11-02
Evin Francis Downey		2022-11-02
Mairi Claire Docherty		2022-11-02
Michael Peter Fitzgerald		2022-11-02

Accounts

2024/5 Trustees report

The Charity

The charity is a charitable incorporated organisation (a CIO). with a constitution as its governing document. The charitable registration number is 1185729 in England & Wales, and SC053265 in Scotland.

Governance and Structure

The Charity is led by a board of Trustee, management team and committee members supported by 2 full time employees who ensure that the organisation delivers its aims. The Trustees and committee members have overall responsibility for governing the charity's strategy, finances and monitoring performance. Officers and trustees are elected/re-elected annually. The board meets regularly with full Provincial (national) meetings including officers and members quarterly, and management and officers' meetings held between these meetings. Staff are employed to help support the Provincial Council in the day to operations and running of our projects. Employees report to the management team/trustees. The management team reports to the committee members.

Recruitment and appointment of new trustees

New trustees are nominated and elected via the committee after careful consideration, making sure that they meet the necessary criteria; that they are supportive of the charity, are members of the organisation and have the skills and time to invest.

The induction procedure for newly appointed trustees includes distribution of background information and attendance at an induction session. Following this, new trustees will formally sign a declaration of willingness to serve.

Objectives and Activities

The object of Comhaltas in Britain is, for the benefit of the public, to advance the education of the public in traditional Irish musical arts, in particular by presenting performances of, and providing opportunities for the public to participate in, traditional forms of Irish music, dancing and singing including (but not limited to) traditional Irish dancing, the playing of the harp and uilleann pipes, and traditional song in the Irish language.

A CREATIVE COMMUNITY NURTURING IRISH CULTURE Comhaltas in Britain strives to be a positive force in the community. At local grass roots and as a global family, Comhaltas bonds together all those who have an affinity with Irish traditional culture. The Comhaltas movement is its members, and as such at all times, people will be valued and treated with dignity and respect.

The Aims of Comhaltas in Britain

- (a))to promote Irish traditional music in all its forms;
- (b) to promote the playing of the harp and uilleann pipes;
- (c) to promote Irish traditional dancing;
- (d) to promote and foster Irish traditional singing;
- (e) to foster and promote the Irish language.

Public benefit

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

A summary of the main activities

Comhaltas in Britain provides a range of activities to engender a love and shared ownership of Irish traditional culture for both those with Irish heritage and those with an interest in Irish culture.

Regular Comhaltas activities include classes in music, singing, dancing and the Irish language for young people as well as adults and older people. This compliments a range of educational, social and cultural events in both formal and informal settings. Music classes and activities are open to all age groups and abilities.

We operate a regional and national system of competitions delivered through a festival setting with a particular focus of advancing the creative talent of our members and sharing this with the wider public.

We also offer various training opportunities to our members and officers developing organisational skills, confidence and ability to support both our members and the organisation.

Achievements and Performance

Over the past 12 months we have continued to engage our members and musicians, increasing our volunteers' confidence and strengthening the structure of the organisation. This will ensure people of all ages and backgrounds are able to access, for significantly reduced costs, quality music education amongst their peers and community at least one night a week, to form strong communities and improve wellbeing, confidence and reduce social isolation.

Comhaltas in Britain use the teaching of Irish music to have an impact on the lives of those who learn it and form strong and healthy communities through Irish traditional music. Each of our branches teach multi-instrument classes at least one evening a week during term time, to people of all ages. In any one week, there are at least 44 hours of music making happening in 25 branches across Britain, an increase of 2 since last year. We teach in cities and towns where there has historically been a large Irish population, and many branches are nestled in disadvantaged areas in large cities or towns due to the historic settlement of Irish populations. We rely on a network of passionate teachers, local to each branch, most of whom have learned their instrument through Comhaltas branches in early life. Many of our teachers volunteer their time or teach for a significantly reduced fee each week, and branches often run other activity, such as monthly sessions (a casual gathering of musicians coming together to share tunes and enjoy making music), and events such as Irish Language days, ceilithe (organised dances), workshops from visiting teachers in a particular instrument, or "Learn to Play" days.

Volunteers sit on committees to manage each branch, volunteer at classes and events, help set up rooms, or help with the promotion of classes and branch activities. Branches host regular activities outside of classes, such as workshops with high level musicians, ceilithe, sessions, and performances in the community centred around celebrations or local St Patrick's day festivals, often working in partnership with other organisations such as Irish centres, the GAA, or local arts organisations. We enter musicians into qualifications in traditional music, building performance skills and technical ability, but also confidence and other soft skills that will be useful to them in employment and further study. We host tours around Britain, where members have the opportunity to showcase their talent. Each region holds an annual "Fleadh" once a year (a celebration of Irish music, centred on competitions), where members compete to play in our annual All-Britain Fleadh, and eventually the All-Ireland Fleadh each year. These "Fleadhanna" are celebrations of the work that each musician puts in each year, and bring people together across the branches to play together.

For the last three years we had money to set up a grant to set up called the "Caroline Judge Fegan educational scholarship". This is for our more advanced voluntary tutors, to

support their personal development. A £1, 000 grant is awarded to help with fees, travel and accommodation to the week long, residential, intensive TEASTAS i dTEAGASC CEOLTA TÍRE (TTCT). This is an annual diploma level course which covers all aspects of teaching traditional Irish music, which is only held in Dublin for those of a certain standard following successful audition and interview. We have recently managed to secure funding for a further 3 years, going forward.

We have introduced annual Regional and National Youth awards in recognition of the commitment of those under 25 to their local community, not just within Comhaltas. These were awarded at our recent AGM and reported in local and national media outlets.

Also, to encourage our young musicians, we have introduced a national youth orchestra, titled “Ceol Le Cheile”, made up of approximately 20 musicians aged 18-26 from all over the country. They have recently had the opportunity to do several performances in Ireland.

In June, we hosted the annual All Britain Fleadh as usual. Last year saw one of our most successful Fleadhanna in recent years, ran directly by the Provincial Council, rather than by a region as is normal procedure.

We were delighted to have our Investors in People result, and are very proud to have been awarded a Silver Investors in People award. This is a significant step forward for us in engaging with our membership and volunteers.

Communication is the crucial means by which a large national body such as Comhaltas in Britain can operate effectively. Emigrants, and their descendants, and friends are in many ways the lifeblood of our organisation, moulded by loyalty, experience and volunteerism. As we are in the final phase of our 3-year strategic plan for the Comhaltas in Britain charity, we will be using the information gained by Investors in People, as well as consulting with members and committees at convention, to inform our 3-year plan going forward. The guarantee from the Irish Government, that we have a funding agreement for the 3 years, has facilitated this further.

Financial Review

This year has been a steady year in terms of finances for the charity.

The biggest change in terms of managing finances has been our change of bank from the Co-operative Bank to Virgin Money. This has brought benefits such as easier access

to online banking, shorter timescales and greater ease setting up and making payments, and easier processes for changing signatories as needed.

ESP Grant: From the 2023/24 year, we have been awarded 3-year multi-annual funding from the Department of Foreign Affairs of the Irish Government. This is still in place and is working successfully, although the amount we received this year was significantly less due to the conversion rate from Euros to GBP at the time of the transfer.

Staffing: Staffing costs increased significantly this year. This is due to having staff in post for the duration of the entire year, something that we did not have in place previous year. A majority share of staffing costs are covered by our ESP funding.

Projects: The amount under the heading Projects includes monies which were distributed to branches and regions for the running of projects, alongside projects operated by the province. This also includes the monies distributed to branches running ESP funded projects such as Education and health and wellbeing projects. Much of the spending from our SOLDO account is also project based, as this allows our staff to operate projects quickly and efficiently on our behalf. Examples of this includes the printing of materials ahead of Convention and the Fleadh as well as procurement on behalf of the Province.

Reserves: During this recent year, towards the end of our funding year with the ESP, our bank balance has dropped to near its reserves level. We are fully aware of this and are taking steps to increase income to bring us back to a more effective operating level by the end of each year.

Risk management

The Trustees have reviewed the risk faced by the Charity on an annual basis. Risks are identified together with their likelihood and impact. Systems and procedures to mitigate those risks have been considered. The overall level of risk is considered to be low-medium with only the salary budget considered medium to high.

Future Planning

A concerted effort will be made to focus on boosting membership and engagement, we expect to be able to encourage many of our past members to rejoin the organisation. We will also focus on the introduction of teaching programmes in schools and local communities to attract new members.

Our Investors in People report has highlighted strengths as well as areas for development. We aim to continue to work on both of these to ensure that we are working towards the next re accreditation in 2026.

Significant work will also be undertaken to connect, formalise and capitalise on the new skills and investment made during lockdown in the areas of digital, social media, marketing and promotion of the charity.

Our staffing has been very settled since the appointment of a full time and part time member of staff in the past 15 months, with positive working relationships developed within the team.

Reserves Policy

We continue to hold £20,000 in reserves.

Our reserves are held to support:

- staff salaries should our income drop at any time and also as a reserve for redundancy payments should the grant be withdrawn.
- delivery of our programmes should our annual grant be reduced or withdrawn and assist to pay staff redundancies should they be required.

Should the grant funding cease whilst it will initially have an impact as we would not be in a position to employ staff, we would still have our membership which is the foundation of the charity.

Our Branches, Regional boards and Provincial Council operate independently and have their own fundraising activities at the grass roots, local level.

Our main source of income remains the funding grant from the Department of Foreign Affairs and membership fees. However, we are continually looking at ways to fundraise from hosting functions and events such as music festivals, music competitions, concerts and raffles, increasing membership, donations as well as sales of CDs and books.

The Charity Registration Number is :- 1185729
The Scotland Charity Registration Number is :- SC053265

Comhaltas in Britain
Report and Accounts
31 December 2024



Comhaltas in Britain

Report and accounts for the year ended 31 December 2024

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Comhaltas in Britain

Trustees' Annual Report for the year ended 31 December 2024

The Trustees present their Report and Accounts for the year ended 31 December 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- Comhaltas in Britain.

The charity is also known by its operating name, Comhaltas In Britain.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1185729.

The charity is also registered in Scotland, with charity number SC053265 as it has operations in Scotland.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Liverpool Irish Centre

6 Boundary Lane, Everton

Liverpool, L6 5JG

Telephone *07708949919

Email Address info@comhaltas.co.uk Web address www.comhaltas.co.uk

The Trustees in office on the date the report was approved were:-

P Ballantyne

D Browne

M Docherty

E Downey

M Fitzgerald

T C Gallagher

C McGregor

The following persons served as Trustees during the year ended 31 December 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Comhaltas in Britain

Trustees' Annual Report for the year ended 31 December 2024

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The object of Comhaltas in Britain is, for the benefit of the public, to advance the education of the public in traditional Irish musical arts, in particular by presenting performances of, and providing opportunities for the public to participate in, traditional forms of Irish music, dancing and singing including (but not limited to) traditional Irish dancing, the playing of the harp and uilleann pipes, and traditional song in the Irish language.

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The Aims of Comhaltas in Britain

- (a) to promote Irish traditional music in all its forms;
- (b) to promote the playing of the harp and uilleann pipes;
- (c) to promote Irish traditional dancing;
- (d) to promote and foster Irish traditional singing;
- (e) to foster and promote the Irish language.

The main activities undertaken in relation to those purposes during the year.

Comhaltas in Britain provides a range of activities to engender a love and shared ownership of Irish traditional culture for both those with Irish heritage and those with an interest in Irish culture.

Regular Comhaltas activities include classes in music, singing, dancing and the Irish language for young people as well as adults and older people. This compliments a range of educational, social and cultural events in both formal and informal settings. Music classes and activities are open to all age groups and abilities.

We operate a regional and national system of competitions delivered through a festival setting with a particular focus of advancing the creative talent of our members and sharing this with the wider public.

We also offer various training opportunities to our members and officers developing organisational skills, confidence and ability to support both our members and the organisation.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

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

Comhaltas in Britain

Trustees' Annual Report for the year ended 31 December 2024

The main achievements and performance of the charity during the year.

Over the past 12 months we have continued to engage with our members, increasing our volunteers' confidence and strengthening the structure of the organisation. This will ensure people of all ages and backgrounds are able to access quality music education amongst their peers and community, to form strong communities and improve wellbeing, confidence and reduce social isolation.

Many of our wonderful teachers volunteer their time or teach for a significantly reduced fee each week, and branches often run other activities, such as monthly sessions, Irish Language days, ceilithe, workshops from visiting tutors, or "Learn to Play" days. This is a new initiative which has been introduced by our development team in the past 6 months.

Communication is the crucial means by which a large national body such as Comhaltas in Britain (CIB) can operate effectively. Emigrants, and their descendants, and friends are in many ways the lifeblood of our organisation, moulded by loyalty, experience and volunteerism. As we are in the final phase of our 3-year strategic plan for the Comhaltas in Britain charity, we will be using the information gained by Investors in People, as well as consulting with members and committees at convention, to inform our 3-year plan going forward. We invited the 20 strong participants at the CIB adjudicator seminar in Carmel College, St Helens, last November, to contribute ideas to facilitate this task also.

Last September we were delighted to welcome the newly formed Edinburgh branch of Comhaltas, and look forward to their input and friendship. They have been supported by the staff at the Edinburgh Irish Consulate, led by Jerry O Donovan and Andrea Wickham Moriarty. We wish David, Finn, and the committee in Edinburgh well, and look forward to the Scottish Regional fleadh when the branch, plus their newly formed counterparts in Ayr branch compete.

The Fleadhanna are celebrations of the work of each musician and branch, and bring people together across the branches to play together. We can now also enter musicians into qualifications in traditional music such as the newly launched Ofqual regulated SCT examinations, in conjunction with MTB, which focuses on building performance skills and technical ability, but also confidence and other soft skills that will be useful to them in employment and further study.

We made the 3rd award of a three year grant of the "Caroline Judge Fegan Educational Scholarship", for our more advanced voluntary tutors, to support their personal development. A £1,000 grant is awarded to help with fees, travel and accommodation to the weeklong, residential, intensive Teastas i Teagasc Ceolta Tire (TTCT). This is an annual diploma level course which covers all aspects of teaching traditional Irish music, which is only held in Dublin for those of a certain standard following successful audition and interview. The development team have recently managed to secure funding for a further 3 years, going forward.

As the organisation moves forward, we will continue to evolve with our policies on Equal Opportunity, Safeguarding, or Health & Safety at the forefront of our minds whilst promoting Irish heritage, music, dancing and culture through Comhaltas in Britain.

The difference the charity's performance during the year has made to the beneficiaries of the charity and has benefited wider society.

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

Comhaltas in Britain

Trustees' Annual Report for the year ended 31 December 2024

Structure, governance and management of the charity

The Charity is led by a board of Trustee, management team and committee members supported by 3 employees, 2 full time and one part-time staff who ensure that the organisation delivers its aims. The Trustees and committee members have overall responsibility for governing the charity's strategy, finances and monitoring performance. Officers and trustees are elected/re-elected annually. The board meets regularly with full Provincial (national) meetings including officers and members quarterly, and management and officers' meetings held between these meetings. Staff are employed to help support the Provincial Council in the day to operations and running of our projects. Employees report to the management team/trustees. The management team reports to the committee members.

The methods used to recruit and appoint new charity trustees.

New trustees are nominated and elected via the committee after careful consideration, making sure that they meet the necessary criteria; that they are supportive of the charity, are members of the organisation and have the skills and time to invest.

The induction procedure for newly appointed trustees includes distribution of background information and attendance at an induction session. Following this, new trustees will formally sign a declaration of willingness to serve.

The charity as a part of a wider network.

Comhaltas in Britain are the umbrella organisation governing Comhaltas activity across Britain. The organisation comprises 4 regions who each hold their own committee, and within each region there are a number of branches (25 in total) who all work under the direction and guidance of Comhaltas in Britain to further the aims and objectives of the charity.

Bankers

The Co-Operative Bank, PO Box 250, Delf House, Southway, Skelmersdale,
WN8 6WY

Financial review

The charity's financial position at the end of the year ended 31 December 2024

The financial position of the charity at 31 December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	6,239	(12,543)
Unrestricted Revenue Funds available for the general purposes of the charity	78,484	73,474
Restricted Revenue Funds	1,229	-
Total Funds	79,713	73,474

Comhaltas in Britain

Trustees' Annual Report for the year ended 31 December 2024

Financial review of the position at the reporting date, 31 December 2024 .

This year has been a stabilising one with respect to finances

Our change of accountant firm has indeed improved our control and financial planning.

Our member numbers are once again increasing, post pandemic, and thereby our revenue also.

ESP Grant: From the 2023/24 year, we have been awarded 3-year multi-annual funding from the Department of Foreign Affairs of the Irish Government.

Membership: You may note that in this banking year we have paid out extra monies for membership and Sintius to Comhaltas in Dublin. This is explained by the Province not receiving the Membership & Sintius amounts from the London & Southern Region, and the Northern Region due to issues accessing their bank. They have remained in dialogue regarding this issue. London and Southern Region have now resolved their issues, and we hope to have a resolution for the Northern region before the end of this calendar year. In the London Region a new treasurer has been appointed who has a financial background. In the Northern Region a new treasurer has been proposed, the Annual General meeting is set for early December.

In both regions the treasurers have suffered from significant ill health, with the Northern Region treasurer currently receiving end of life care.

Projects: The amount under the heading Projects includes monies which were distributed to branches and regions for the running of projects, alongside projects operated by the province. This also includes the monies distributed to branches running ESP funded projects such as Education and health and wellbeing projects. Much of the spending from our SOLD account is also project based, as this allows our staff to operate projects quickly and efficiently on our behalf. Examples of this includes the printing of materials ahead of Convention and the Fleadh as well as procurement on behalf of the Province.

Policies on reserves.

We continue to hold £20,000 in reserves.

Our reserves are held to support:

- staff salaries should our income drop at any time and also as a reserve for redundancy payments should the grant be withdrawn.

- delivery of our programmes should our annual grant be reduced or withdrawn and assist to pay staff redundancies should they be required.

Should the grant funding cease whilst it will initially have an impact as we would not be in a position to employ staff, we would still have our membership which is the foundation of the charity.

Our Branches, Regional boards and Provincial Council operate independently and have their own fundraising activities at the grass roots, local level.

Our main source of income remains the funding grant from the Department of Foreign Affairs and membership fees. However, we are continually looking at ways to fundraise from hosting functions and events such as music festivals, music competitions, concerts and raffles, increasing membership, donations as well as sales of CDs.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The Trustees have reviewed the risk faced by the Charity on an annual basis. Risks are identified together with their likelihood and impact. Systems and procedures to mitigate those risks have been considered. The overall level of risk is considered to be low-medium with only the salary budget considered medium to high.

Comhaltas in Britain

Trustees' Annual Report for the year ended 31 December 2024

Factors likely to affect future financial performance .

A concerted effort will be made to focus on boosting membership and engagement, we expect to be able to encourage many of our past members to re-join the organisation. We will also focus on the introduction of teaching programmes in schools and local communities to attract new members.

Our Investors in People report has highlighted strengths as well as areas for development. We aim to continue to work on both of these to ensure that we are working towards the next re accreditation in 2026. Significant work will also be undertaken to connect, formalise and capitalise on the new skills and investment made during lockdown in the areas of digital, social media, marketing and promotion or the charity. Our staffing has been very settled since the appointment of a full time and part time member of staff in the past 15 months, with positive working relationships developed within the team.

Details of The Independent Examiner

Matthew Brown
Member of CIPFA
Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Comhaltas in Britain

Trustees' Annual Report for the year ended 31 December 2024

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 1 March 2025.

A handwritten signature in black ink, appearing to read 'Michael Fitzgerald', written in a cursive style.

MICHAEL FITZGERALD
Trustee

Comhaltas in Britain

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 10 to 25 for the year ended 31 December 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Comhaltas in Britain

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

A handwritten signature in purple ink, consisting of the letters 'MB' followed by a long horizontal stroke.

Matthew Brown - Independent Examiner

CIPFA

Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

This report was signed on 4 April 2025

Comhaltas in Britain - Statement of Financial Activities for the year ended 31 December 2024

Statement of Financial Activities for the year ended 31 December 2024

	SORP Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income & Endowments from:					
Donations & Legacies	A1	18,373	2,000	20,373	20,213
Charitable activities	A2	35,917	115,427	151,344	133,774
Total income	A	54,290	117,427	171,717	153,987
Expenditure on:					
Charitable activities	B2	49,280	116,198	165,478	166,530
Total expenditure	B	49,280	116,198	165,478	166,530
Net income for the year		5,010	1,229	6,239	(12,543)
Net income after transfers	A-B-C	5,010	1,229	6,239	(12,543)
Net movement in funds		5,010	1,229	6,239	(12,543)
Reconciliation of funds:-					
	E				
Total funds brought forward		73,474	-	73,474	86,017
Total funds carried forward		78,484	1,229	79,713	73,474

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

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

Comhaltas in Britain - Statement of Financial Activities for the year ended 31 December 2024

Comhaltas in Britain - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	20,213	-	20,213
Charitable activities	A2	26,783	106,991	133,774
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	46,996	106,991	153,987
Expenditure on:				
Charitable activities	B2	58,335	108,195	166,530
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	58,335	108,195	166,530
Net income for the year		(11,339)	(1,204)	(12,543)
Transfers between funds	C	-	-	-
Net income after transfers		(11,339)	(1,204)	(12,543)
Net movement in funds		(11,339)	(1,204)	(12,543)
Reconciliation of funds:-				
Total funds brought forward	E	84,813	1,204	86,017
Total funds carried forward		73,474	-	73,474

Movements in revenue and capital funds for the year ended 31 December 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	73,474	-	73,474	86,017
Recognised gains and losses before transfers	5,010	1,229	6,239	(12,543)
	78,484	1,229	79,713	73,474
Closing revenue funds	78,484	1,229	79,713	73,474
Revenue accumulated funds	78,484	1,229	79,713	73,474

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

Comhaltas in Britain - Statement of Financial Activities for the year ended 31 December 2024

Comhaltas in Britain Income and Expenditure Account for the year ended 31 December 2024 as required by the Companies Act 2006

	2024 £	2023 £
Income		
Income from operations	171,717	153,987
Investment income		
Gross income in the year before exceptional items	171,717	153,987
Gross income in the year including exceptional items	171,717	153,987
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	159,713	160,454
Depreciation and amortisation	-	610
Governance costs	5,765	5,466
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	165,478	166,530
Net income before tax in the financial year	6,239	(12,543)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	6,239	(12,543)
Retained surplus for the financial year	6,239	(12,543)
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

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

Comhaltas in Britain - Balance Sheet as at 31 December 2024

	Notes	SORP Ref	2024 £	2023 £
Current assets		B		
Cash at bank and in hand		B4	132,887	139,989
Creditors: amounts falling due within one year	10	C1	<u>(53,174)</u>	<u>(66,515)</u>
Net current assets			79,713	73,474
The total net assets of the charity			<u>79,713</u>	<u>73,474</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds					
Restricted Revenue Funds	14	D2	1,229	-	-
			1,229		-
Unrestricted Funds					
Unrestricted Revenue Funds	14	D3	78,484	73,474	
			78,484		73,474
Designated Funds			-	-	-
Total charity funds			<u>79,713</u>	<u>73,474</u>	<u>73,474</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



MICHAEL FITZGERALD

Trustee

Approved by the board of trustees on 1 March 2025

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

Comhaltas in Britain

Notes to the Accounts for the year ended 31 December 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Comhaltas in Britain

Notes to the Accounts for the year ended 31 December 2024

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

All fixed assets are fully depreciated

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.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

Comhaltas in Britain

Notes to the Accounts for the year ended 31 December 2024

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2024 £	2023 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	-	610
Pension costs	6,196	1,567

6 Staff costs and emoluments

Salary costs	2024 £	2023 £
Gross Salaries excluding trustees and key management personnel	75,336	59,664
Employer's National Insurance for all staff	1,308	1,327
Employer's operating costs of defined contribution pension schemes	6,196	1,567
Total salaries, wages and related costs	82,840	62,558

The average number of full time staff employed in the year was	2	2
The estimated full time equivalent number of all staff employed in the year was	3	3

The estimated equivalent number of full time staff deployed in different activities was:-

Engaged on charitable activities	3	3
The estimated full time equivalent number of all staff employed as above	3	3

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

Comhaltas in Britain

Notes to the Accounts for the year ended 31 December 2024

7 Trustees' expenses

The expenses reimbursed to trustees, or paid directly to third parties, in the current or prior year, was as shown below.

	2024	2023
	£	£
The amount reimbursed to trustees	3,695	3,396

The nature of the trustees' expenses was travel, subsistence and accommodation.

The number of trustees' to whom expenses were reimbursed was :- 6

8 Deferred income - Restricted funds

Current Year

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Emigrant Support Programme	64,108	(64,108)	50,557	50,557
Total	64,108	(64,108)	50,557	50,557
			2024	2023
			£	£
These deferrals are included in creditors			50,557	64,108

Prior Year

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Emigrant Support Programme	64,497	-	-	64,497
Total	64,497	-	-	64,497

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

9 Tangible fixed assets

	Office and computer equipment	Total
	£	£
Cost		
At 1 January 2024	10,659	-
At 31 December 2024	10,659	10,659
Depreciation		
At 1 January 2024	10,659	10,659
At 31 December 2024	10,659	10,659
Net book value		
At 31 December 2024	-	-

Comhaltas in Britain

Notes to the Accounts for the year ended 31 December 2024

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	2,070	2,070
Deferred Income - Restricted funds	50,557	64,108
Other creditors	547	337
	53,174	66,515

11 Income and Expenditure account summary

	2024	2023
	£	£
At 1 January 2024	73,474	86,017
Surplus after tax for the year	6,239	(12,543)
At 31 December 2024	79,713	73,474

12 Related party transactions

There were no transactions with related parties in the year.

13 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	131,658		1,229	132,887
Current Liabilities	(53,174)	-	-	(53,174)
	78,484	-	1,229	79,713

At 1 January 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	139,989	-	-	139,989
Current Liabilities	(66,515)	-	-	(66,515)
	73,474	-	-	73,474

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 15 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	73,474	5,010	-	78,484
Total unrestricted and designated funds	73,474	5,010	-	78,484

Comhaltas in Britain

Notes to the Accounts for the year ended 31 December 2024

Restricted funds:-

Irish Youth Foundation (UK) Limited	-	1,229	-	1,229
Total restricted funds	-	1,229	-	1,229
Total charity funds	73,474	6,239	-	79,713

15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	54,290	(49,280)	-	5,010
Restricted funds:-				
Emmigrant Support Programme	115,427	(115,427)	-	-
Irish Youth Foundation (UK) Limited	2,000	(771)	-	1,229
	171,717	(165,478)	-	6,239

16 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Emmigrant Support Programme

We are in receipt of a grant from the Emigrant Support Programme which is a fund supported by the Irish Government Department of Foreign Affairs. The grant covers a significant portion of our staffing costs and also supports much of the charity's project work across Britain. This fund award is restricted and subject to the terms and condition from the letter of offer issued by the ESP. Any underspend from this grant must be returned alongside reporting which takes place every 6 months. In 2023 we moved from an annual funding agreement where we apply for a grant each year to multi-annual funding based on a 3-year period which gives the organisation more stability in forecasting for years ahead.

Irish Youth Foundation (UK) Limited

The Irish Youth Foundation provided us with a grant to allow us to continue to award a scholarship to the TTCT advanced teaching diploma course for one of our teachers for the next two years. The 'Caroline Judge Fegan Scholarship' was launched 3 years ago and this grant allows the scholarship to operate for a further 2 year period. By training our teachers to the highest standards, we are ensuring the highest quality teaching is passed on to students within Comhaltas in Britain.

17 Ultimate controlling party

The charity is under the control of its legal members.

Comhaltas in Britain

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

18 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals				
Small donations individually less than £1000	80	-	80	75
Comhaltas Ceoltoiri Eirean	17,793	-	17,793	18,638
Total donations and gifts from individuals	17,873	-	17,873	18,713
	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants and donations from non public bodies				
Charities Trust	-	-	-	1,000
Bank of Scotland Foundation	500	-	500	500
Irish Youth Foundation	-	2,000	2,000	-
Total private sector revenue grants	500	2,000	2,500	1,500

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Total Donations, Grants and Legacies	18,373	2,000	20,373	20,213

19 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total funds 2023 £
Primary purpose and ancillary trading				
Event and activity income	24,098	-	24,098	10,461
Membership income	11,819	-	11,819	16,322
Total Primary purpose and ancillary trading	35,917	-	35,917	26,783

Comhaltas in Britain

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Performance related grants from public bodies to fund charitable activities				
Department of Foreign Affairs and Trade, Emigrant Support Programme	-	115,427	115,427	106,991
Total performance related grants from public bodies	-	115,427	115,427	106,991

Performance related grants from public bodies to fund charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Prior Year	-	106,991	106,991	
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Prior Year Total Funds 2023 £
Current year - income from funders	-	115,427	115,427	106,991
<i>Prior year</i>				
	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Prior Year - Income from funders	-	106,991	106,991	

Comhaltas in Britain

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

20 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total income from charitable trading	35,917	-	35,917	26,783
Income from funders	-	115,427	115,427	106,991
Total from charitable activities A2	35,917	115,427	151,344	133,774

Income from charitable activities - Prior Year analysis

<i>Prior year</i>	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Total income from charitable trading	26,783	-	26,783
Income from funders	-	106,991	106,991
	26,783	106,991	133,774

21 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Gross wages and salaries - charitable activities	-	75,336	75,336	59,664
Employers' NI - Charitable activities	-	1,308	1,308	1,327
Defined contribution pension costs - charitable activities	-	6,196	6,196	1,567
Travel and Subsistence - Charitable Activities	4,992	826	5,818	5,938
Marketing and advertising of charitable services	90	3,151	3,241	2,249
Accreditation/adjudicators	-	4,783	4,783	7,680
Managed project delivery	-	11,343	11,343	12,186
Venue hire	294	273	567	505
Workshop tutors - music	-	-	-	758
ESP support payments paid out	13,129	3,150	16,279	31,829
Non ESP support payments paid out	-	-	-	200
Total direct spending B2a	18,505	106,366	124,871	123,903

Comhaltas in Britain

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

<i>Prior Year</i>	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Gross wages and salaries - charitable activities	289	59,375	59,664
Defined contribution pension costs - charitable activities	1,168	399	1,567
Travel and Subsistence - Charitable Activities	5,338	600	5,938
Marketing and advertising of charitable services	1,137	1,112	2,249
Managed project delivery	8,592	3,594	12,186
Workshop tutors - music	-	758	758
ESP support payments paid out	-	31,829	31,829
Non ESP support payments paid out	-	200	200
Total direct spending B2a	26,036	97,867	123,903

22 Expenditure on charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Reallocated from support costs	26,801	8,041	34,842	37,161
Total charitable activities B2b	26,801	8,041	34,842	37,161

Grants are received from the ESP fund to support the regional fleadhanna which are organised in each region. This is supplement with additional funding from the Provinces own funds and then shared through grants to the regions.

23 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Employee costs not included in direct costs				
Training and welfare - staff	445	-	445	-
Payroll fees and charges	672	-	672	473
Recruitment expenses	-	-	-	4,500
Volunteer costs				
Training and welfare - volunteers	-	-	-	810
Premises Expenses				
Office rent and room hire	-	1,735	1,735	3,196
Insurance	155	-	155	-

Comhaltas in Britain

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

Administrative overheads

Telephone, fax and internet	1,020	-	1,020	800
Postage, stationery and printing	52	-	52	1,043
Subscriptions	1,377	-	1,377	1,854
Equipment expensed	1,829	-	1,829	3,406
Software licences and expenses	840	1,298	2,138	2,465
Sundry expenses	347	-	347	244
Membership to Dublin	3,611	-	3,611	3,506
HR services	-	1,398	1,398	4,522
Provincial Council expenses	9,422	-	9,422	934
Sintius to Dublin	6,658	3,610	10,268	8,650

Financial costs

Bank charges	373	-	373	148
Depreciation & Amortisation in total for the period	-	-	-	610

Support costs allocated to charitable activities

26,801	8,041	34,842	37,161
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To charitable activities	(26,801)	(8,041)	(34,842)	(37,161)
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Prior Year

-

-

Employee costs not included in direct costs

Payroll fees and charges	-	473	473
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Volunteer costs

Training and welfare - volunteers	614	196	810
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Premises Expenses

Office rent and room hire	109	3,087	3,196
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Administrative overheads

Telephone, fax and internet	330	470	800
Postage, stationery and printing	-	1,043	1,043
Subscriptions	389	1,465	1,854
Software licences and expenses	2,171	294	2,465
Provincial Council expenses	-	934	934

Support costs allocated to charitable activities

29,199	7,962	37,161
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Total support costs - Prior Year

(7,962)	7,962	-
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Comhaltas in Britain

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

24 Other Expenditure - Governance costs

Current Year		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Independent Examiner's fees		279	1,791	2,070	2,070
Trustees' expenses		3,695	-	3,695	3,396
Total Governance costs		3,974	1,791	5,765	5,466
Prior Year		Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Independent Examiner's fees		-	2,070	2,070	
Trustees' expenses		3,100	296	3,396	
Total Governance costs		3,100	2,366	5,466	

25 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total direct spending	B2a	18,505	106,366	124,871	123,903
Total charitable activities	B2b	26,801	8,041	34,842	37,161
Total Governance costs	B2e	3,974	1,791	5,765	5,466
Total charitable expenditure	B2	49,280	116,198	165,478	166,530
Prior Year		Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Total direct spending	B2a	26,036	97,867	123,903	
Total charitable activities	B2b	37,161	-	37,161	
Total support costs	B2d	(7,962)	7,962	-	
Total Governance costs	B2e	3,100	2,366	5,466	
Total charitable expenditure	B2	58,335	108,195	166,530	

Accounts

The Charity Registration Number is :- 1185729

Comhaltas in Britain

Report and Accounts

31 December 2023



Comhaltas in Britain

Report and accounts for the year ended 31 December 2023

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Comhaltas in Britain

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Comhaltas in Britain.

The charity is also known by its operating name, Comhaltas In Britain.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1185729.

The charity is also registered in Scotland, with charity number SC053265 as it has operations in Scotland.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Liverpool Irish Centre

6 Boundary Lane, Everton

Liverpool, L6 5JG

Telephone *07708949919

Email Address info@comhaltas.co.uk Web address www.comhaltas.co.uk

The Trustees in office on the date the report was approved were:-

P Ballantyne

D Browne

M Docherty

E Downey

M Fitzgerald

T Concepta Gallagher

C McGregor

The following persons served as Trustees during the year ended 31 December 2023 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

	Date appointed	Date resigned
P Ballantyne		
D Browne		
M Docherty		
E Downey		
M Fitzgerald		
T Concepta Gallagher		
J O'Hare		03-Mar-24
C McGregor		

At the Annual General Meeting Julie O'Hare retired as trustee.

All the trustees are also members of the charity.

Comhaltas in Britain

Trustees' Annual Report for the year ended 31 December 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The object of Comhaltas in Britain is, for the benefit of the public, to advance the education of the public in traditional Irish musical arts, in particular by presenting performances of, and providing opportunities for the public to participate in, traditional forms of Irish music, dancing and singing including (but not limited to) traditional Irish dancing, the playing of the harp and uilleann pipes, and traditional song in the Irish language.

A CREATIVE COMMUNITY NURTURING IRISH CULTURE Comhaltas in Britain strives to be a positive force in the community. At local grass roots and as a global family, Comhaltas bonds together all those who have an affinity with Irish traditional culture. The Comhaltas movement is its members, and as such at all times, people will be valued and treated with dignity and respect.

The Aims of Comhaltas in Britain

- (a) to promote Irish traditional music in all its forms;
- (b) to promote the playing of the harp and uilleann pipes;
- (c) to promote Irish traditional dancing;
- (d) to promote and foster Irish traditional singing;
- (e) to foster and promote the Irish language.

The main activities undertaken in relation to those purposes during the year.

Comhaltas in Britain provides a range of activities to engender a love and shared ownership of Irish traditional culture for both those with Irish heritage and those with an interest in Irish culture.

Regular Comhaltas activities include classes in music, singing, dancing and the Irish language for young people as well as adults and older people. This complements a range of educational, social and cultural events in both formal and informal settings. Music classes and activities are open to all age groups and abilities.

We operate a regional and national system of competitions delivered through a festival setting with a particular focus of advancing the creative talent of our members and sharing this with the wider public.

We also offer various training opportunities to our members and officers developing organisational skills, confidence and ability to support both our members and the organisation.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

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

Comhaltas in Britain

Trustees' Annual Report for the year ended 31 December 2023

The main achievements and performance of the charity during the year.

Over the past 12 months we have continued to engage our members and musicians, increasing our volunteers' confidence and strengthening the structure of the organisation. This will ensure people of all ages and backgrounds are able to access, for significantly reduced costs, quality music education amongst their peers and community at least one night a week, to form strong communities and improve wellbeing, confidence and reduce social isolation.

Comhaltas in Britain use the teaching of Irish music to have an impact on the lives of those who learn it and form strong and healthy communities through Irish traditional music. Each of our branches teach multi-instrument classes at least one evening a week during term time, to people of all ages. In any one week, there are at least 44 hours of music making happening in 25 branches across Britain, an increase of 2 since last year. We teach in cities and towns where there has historically been a large Irish population, and many branches are nestled in disadvantaged areas in large cities or towns due to the historic settlement of Irish populations. We rely on a network of passionate teachers, local to each branch, most of whom have learned their instrument through Comhaltas branches in early life. Many of our teachers volunteer their time or teach for a significantly reduced fee each week, and branches often run other activity, such as monthly sessions (a casual gathering of musicians coming together to share tunes and enjoy making music), and events such as Irish Language days, ceilithe (organised dances), workshops from visiting teachers in a particular instrument, or "Learn to Play" days.

Volunteers sit on committees to manage each branch, volunteer at classes and events, help set up rooms, or help with the promotion of classes and branch activities. Branches host regular activities outside of classes, such as workshops with high level musicians, ceilithe, sessions, and performances in the community centred around celebrations or local St Patrick's day festivals, often working in partnership with other organisations such as Irish centres, the GAA, or local arts organisations. We enter musicians into qualifications in traditional music, building performance skills and technical ability, but also confidence and other soft skills that will be useful to them in employment and further study. We host tours around Britain, where members have the opportunity to showcase their talent. Each region holds an annual "Fleadh" once a year (a celebration of Irish music, centred on competitions), where members compete to play in our annual All-Britain Fleadh, and eventually the All-Ireland Fleadh each year. These "Fleadhanna" are celebrations of the work that each musician puts in each year, and bring people together across the branches to play together.

We made the 3rd award of a three year grant to set up called the "Caroline Judge Fegan educational scholarship". This is for our more advanced voluntary tutors, to support their personal development. A £1,000 grant is awarded to help with fees, travel and accommodation to the week long, residential, intensive TEASTAS i dTEAGASC CEOLTA TÍRE (TTCT). This is an annual diploma level course which covers all aspects of teaching traditional Irish music, which is only held in Dublin for those of a certain standard following successful audition and interview. We have recently managed to secure funding for a further 3 years, going forward.

We have introduced annual Regional and National Youth awards in recognition of the commitment of those under 25 to their local community, not just within Comhaltas. These were awarded at our recent AGM and reported in local and national media outlets.

This followed on from recognising and acknowledging, at the All Britain Fleadh last June, the contribution of many teachers and committee members, who continue to promote the commitment and ethos of volunteerism.

We were delighted to have our Investors in People result, and are very proud to have been awarded a Silver Investors in People award. This is a significant step forward for us in engaging with our membership and volunteers.

Communication is the crucial means by which a large national body such as Comhaltas in Britain can operate effectively. Emigrants, and their descendants, and friends are in many ways the lifeblood of our organisation, moulded by loyalty, experience and volunteerism. As we are in the final phase of our 3-year strategic plan for the Comhaltas in Britain charity, we will be using the information gained by Investors in People, as well as consulting with members and committees at convention, to inform our 3-year plan going forward. The guarantee from the Irish Government, that we have a funding agreement for the 3 years, has facilitated this further.

This year we have continued with the Birmingham branch, the new branch in Ayr, Scotland as well as one in Edinburgh. We are delighted to welcome our friends from the South-west and East of Scotland, and look forward to their input and friendship.

Trustees' Annual Report for the year ended 31 December 2023

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

The Charity is led by a board of Trustee, management team and committee members supported by 3 employees, 2 full time and one part-time staff who ensure that the organisation delivers its aims. The Trustees and committee members have overall responsibility for governing the charity's strategy, finances and monitoring performance. Officers and trustees are elected/re-elected annually. The board meets regularly with full Provincial (national) meetings including officers and members quarterly, and management and officers' meetings held between these meetings. Staff are employed to help support the Provincial Council in the day to operations and running of our projects. Employees report to the management team/trustees. The management team reports to the committee members.

New trustees are nominated and elected via the committee after careful consideration, making sure that they meet the necessary criteria; that they are supportive of the charity, are members of the organisation and have the skills and time to invest.

The induction procedure for newly appointed trustees includes distribution of background information and attendance at an induction session. Following this, new trustees will formally sign a declaration of willingness to serve.

Comhaltas in Britain are the umbrella organisation governing Comhaltas activity across Britain. The organisation comprises 4 regions who each hold their own committee, and within each region there are a number of branches (25 in total) who all work under the direction and guidance of Comhaltas in Britain to further the aims and objectives of the charity.

The Co-Operative Bank, PO Box 250, Delf House, Southway, Skelmersdale,
WN8 6WY

The charity's financial position at the end of the year ended 31 December 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	(12,543)	(28,249)
Unrestricted Revenue Funds available for the general purposes of the charity	73,474	84,813
Restricted Revenue Funds	-	1,204
Total Funds	73,474	86,017

Comhaltas in Britain

Trustees' Annual Report for the year ended 31 December 2023

Financial review of the position at the reporting date, 31 December 2023 .

This year has been a stabilising one with respect to finances

Our change of accountant firm has indeed improved our control and financial planning.

Our member numbers are once again increasing, post pandemic, and thereby our revenue also.

ESP Grant: From the 2023/24 year, we have been awarded 3-year multi-annual funding from the Department of Foreign Affairs of the Irish Government.

Membership: You may note that in this banking year we have paid out extra monies for membership and Sintius to Comhaltas in Dublin. This is explained by the Province not receiving the Membership & Sintius amounts from the London & Southern Region, and the Northern Region due to issues accessing their bank. They have remained in dialogue regarding this issue. London and Southern Region have now resolved their issues, and we hope to have a resolution for the Northern region before the end of this calendar year. In the London Region a new treasurer has been appointed who has a financial background. In the Northern Region a new treasurer has been proposed, the Annual General meeting is set for early December.

In both regions the treasurers have suffered from significant ill health, with the Northern Region treasurer currently receiving end of life care.

Projects: The amount under the heading Projects includes monies which were distributed to branches and regions for the running of projects, alongside projects operated by the province. This also includes the monies distributed to branches running ESP funded projects such as Education and health and wellbeing projects. Much of the spending from our SOLDO account is also project based, as this allows our staff to operate projects quickly and efficiently on our behalf. Examples of this includes the printing of materials ahead of Convention and the Fleadh as well as procurement on behalf of the Province.

Policies on reserves.

We continue to hold £20,000 in reserves.

Our reserves are held to support:

- staff salaries should our income drop at any time and also as a reserve for redundancy payments should the grant be withdrawn.

- delivery of our programmes should our annual grant be reduced or withdrawn and assist to pay staff redundancies should they be required.

Should the grant funding cease whilst it will initially have an impact as we would not be in a position to employ staff, we would still have our membership which is the foundation of the charity.

Our Branches, Regional boards and Provincial Council operate independently and have their own fundraising activities at the grass roots, local level.

Our main source of income remains the funding grant from the Department of Foreign Affairs and membership fees. However, we are continually looking at ways to fundraise from hosting functions and events such as music festivals, music competitions, concerts and raffles, increasing membership, donations as well as sales of CDs.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The Trustees have reviewed the risk faced by the Charity on an annual basis. Risks are identified together with their likelihood and impact. Systems and procedures to mitigate those risks have been considered. The overall level of risk is considered to be low-medium with only the salary budget considered medium to high.

Comhaltas in Britain

Trustees' Annual Report for the year ended 31 December 2023

Factors likely to affect future financial performance .

A concerted effort will be made to focus on boosting membership and engagement, we expect to be able to encourage many of our past members to re-join the organisation. We will also focus on the introduction of teaching programmes in schools and local communities to attract new members.

Our Investors in People report has highlighted strengths as well as areas for development. We aim to continue to work on both of these to ensure that we are working towards the next re accreditation in 2026. Significant work will also be undertaken to connect, formalise and capitalise on the new skills and investment made during lockdown in the areas of digital, social media, marketing and promotion or the charity. Our staffing has been very settled since the appointment of a full time and part time member of staff in the past 15 months, with positive working relationships developed within the team.

Details of The Independent Examiner

Matthew Brown
Member of CIPFA
Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Comhaltas in Britain

Trustees' Annual Report for the year ended 31 December 2023

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 29 October 2024.

A handwritten signature in black ink, appearing to read 'Michael Fitzgerald', with a stylized, cursive script.

MICHAEL FITZGERALD
Trustee

Comhaltas in Britain

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2023

I report to the Trustees on my examination of the financial statements of the charity on pages 10 to 28 for the year ended 31 December 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Comhaltas in Britain

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

A handwritten signature in purple ink, consisting of the letters 'MB' followed by a horizontal line.

Matthew Brown - Independent Examiner

CIPFA

Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

This report was signed on 29 October 2024

Comhaltas in Britain - Statement of Financial Activities for the year ended 31 December 2023

Statement of Financial Activities for the year ended 31 December 2023

	SORP Ref	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income & Endowments from:					
Donations & Legacies	A1	20,213	-	20,213	38,646
Charitable activities	A2	26,783	106,991	133,774	103,624
Total income	A	46,996	106,991	153,987	142,270
Expenditure on:					
Charitable activities	B2	58,335	108,195	166,530	170,519
Total expenditure	B	58,335	108,195	166,530	170,519
Net income for the year		(11,339)	(1,204)	(12,543)	(28,249)
Net income after transfers	A-B-C	(11,339)	(1,204)	(12,543)	(28,249)
Net movement in funds		(11,339)	(1,204)	(12,543)	(28,249)
Reconciliation of funds:-					
	E				
Total funds brought forward		84,813	1,204	86,017	114,266
Total funds carried forward		73,474	-	73,474	86,017

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 14 to 28 form an integral part of these accounts.

Comhaltas in Britain - Statement of Financial Activities for the year ended 31 December 2023

Comhaltas in Britain - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	37,346	1,300	38,646
Charitable activities	A2	11,417	92,207	103,624
Total income	A	48,763	93,507	142,270
Expenditure on:				
Charitable activities	B2	65,207	105,312	170,519
Total expenditure	B	65,207	105,312	170,519
Net gains on investments	B4	-	-	-
Net income for the year		(16,444)	(11,805)	(28,249)
Transfers between funds	C	-	-	-
Net income after transfers		(16,444)	(11,805)	(28,249)
Net movement in funds		(16,444)	(11,805)	(28,249)
Reconciliation of funds:-				
Total funds brought forward	E	101,258	13,008	114,266
Total funds carried forward		84,814	1,203	86,017

Movements in revenue and capital funds for the year ended 31 December 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	84,813	1,204	86,017	114,266
Recognised gains and losses before transfers	(11,339)	(1,204)	(12,543)	(28,249)
	73,474	-	73,474	86,017
Closing revenue funds	73,474	-	73,474	86,017

The notes attached on pages 14 to 28 form an integral part of these accounts.

Comhaltas in Britain - Statement of Financial Activities for the year ended 31 December 2023

Comhaltas in Britain Income and Expenditure Account for the year ended 31 December 2023 as required by the Companies Act 2006

	2023 £	2022 £
Income		
Income from operations	153,987	142,270
Investment income		
Gross income in the year before exceptional items	153,987	142,270
Gross income in the year including exceptional items	153,987	142,270
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	160,454	166,388
Depreciation and amortisation	610	2,061
Governance costs	5,466	2,070
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	166,530	170,519
Net income before tax in the financial year	(12,543)	(28,249)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(12,543)	(28,249)
Retained surplus for the financial year	(12,543)	(28,249)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 28 form an integral part of these accounts.

Comhaltas in Britain - Balance Sheet as at 31 December 2023

	Notes	SORP Ref	2023 £	2022 £
Fixed assets		A		
Tangible assets	9	A2	-	610
Current assets		B		
Cash at bank and in hand		B4	139,989	155,413
Creditors: amounts falling due within one year	10	C1	<u>(66,515)</u>	<u>(70,006)</u>
Net current assets			73,474	85,407
The total net assets of the charity			<u>73,474</u>	<u>86,017</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds					
Restricted Revenue Funds	14	D2	-	1,204	
			-		1,204
Unrestricted Funds					
Unrestricted Revenue Funds	14	D3	73,474	84,813	
			73,474		84,813
Designated Funds			-		-
Total charity funds			<u>73,474</u>		<u>86,017</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

MICHAEL FITZGERALD

Trustee

Approved by the board of trustees on 29 October 2024

The notes attached on pages 14 to 28 form an integral part of these accounts.

Comhaltas in Britain

Notes to the Accounts for the year ended 31 December 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Comhaltas in Britain

Notes to the Accounts for the year ended 31 December 2023

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

All fixed assets are fully depreciated

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.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

Comhaltas in Britain

Notes to the Accounts for the year ended 31 December 2023

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2023 £	2022 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	610	2,061
Pension costs	1,567	2,185

6 Staff costs and emoluments

Salary costs	2023 £	2022 £
Gross Salaries excluding trustees and key management personnel	59,664	69,351
Employer's National Insurance for all staff	1,327	7,025
Employer's operating costs of defined contribution pension schemes	1,567	2,185
Total salaries, wages and related costs	62,558	78,561

The average number of full time staff employed in the year was	2	3
The estimated full time equivalent number of all staff employed in the year was	2	3

The estimated equivalent number of full time staff deployed in different activities was:-

Engaged on charitable activities	2	3
The estimated full time equivalent number of all staff employed as above	2	3

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

Comhaltas in Britain

Notes to the Accounts for the year ended 31 December 2023

7 Trustees' expenses

The expenses reimbursed to trustees, or paid directly to third parties, in the current or prior year, was as shown below.

	2023	2022
	£	£
The amount reimbursed to trustees	3,396	-

The nature of the trustees' expenses was travel, subsistence and accommodation.

The number of trustees to whom expenses were reimbursed was :- 7

8 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Emigrant Support Programme	64,497	(64,497)	64,108	64,108
Total	<u>64,497</u>	<u>(64,497)</u>	<u>64,108</u>	<u>64,108</u>
			2023	2022
			£	£
These deferrals are included in creditors			64,108	64,497
<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Emigrant Support Programme	64,497	-	-	64,497
Total	<u>64,497</u>	<u>-</u>	<u>-</u>	<u>64,497</u>

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

9 Tangible fixed assets

<i>Current Year</i>	Office and computer equipment	Total
	£	£
Cost		
At 1 January 2023	10,659	10,659
At 31 December 2023	<u>10,659</u>	<u>10,659</u>
Depreciation		
At 1 January 2023	10,049	10,049
Charge for the year	610	610
At 31 December 2023	<u>10,659</u>	<u>10,659</u>
Net book value		
At 31 December 2023	<u>-</u>	<u>-</u>
At 31 December 2022	<u>610</u>	<u>610</u>

Comhaltas in Britain

Notes to the Accounts for the year ended 31 December 2023

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	12
Accruals	2,070	5,059
Deferred Income - Restricted funds	64,108	64,497
Other creditors	337	438
	66,515	70,006

11 Income and Expenditure account summary

	2023	2022
	£	£
At 1 January 2023	86,017	114,266
Surplus after tax for the year	(12,543)	(28,249)
At 31 December 2023	73,474	86,017

12 Related party transactions

There were no transactions with related parties in the year.

13 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	139,989	-	-	139,989
Current Liabilities	(66,515)	-	-	(66,515)
	73,474	-	-	73,474

At 1 January 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	610	-	-	610
Current Assets	154,209	-	1,204	155,413
Current Liabilities	(70,006)	-	-	(70,006)
	84,813	-	1,204	86,017

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 15 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	84,813	(11,339)	-	73,474
Total unrestricted and designated funds	84,813	(11,339)	-	73,474

Comhaltas in Britain

Notes to the Accounts for the year ended 31 December 2023

Restricted funds:-

LCR Pride	500	(500)	-	-
Marie Duffy Foundation	204	(204)	-	-
Postcode Lottery	500	(500)	-	-
Total restricted funds	1,204	(1,204)	-	-
Total charity funds	86,017	(12,543)	-	73,474

15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023 £	2023 £	2023 £	2023 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	46,996	(58,335)	-	(11,339)
<i>Restricted funds:-</i>				
Emmigrant Support Programme	106,991	(106,991)	-	-
LCR Pride	-	(500)	-	(500)
Marie Duffy Foundation	-	(204)	-	(204)
Postcode Lottery	-	(500)	-	(500)
	153,987	(166,530)	-	(12,543)

16 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Emmigrant Support Programme

We are in receipt of a grant from the Emigrant Support Programme which is a fund supported by the Irish Government Department of Foreign Affairs. The grant covers a significant portion of our staffing costs and also supports much of the charity's project work across Britain. This fund award is restricted and subject to the terms and condition from the letter of offer issued by the ESP. Any underspend from this grant must be returned alongside reporting which takes place every 6 months. In 2023 we moved from an annual funding agreement where we apply for a grant each year to multi-annual funding based on a 3-year period which gives the organisation more stability in forecasting for years ahead.

LCR Pride

We received a grant from LCR Pride to organise a ceili for the LGBT+QI community in the wider Liverpool area. This grant was restricted and was spent in full supporting venue hire and production for the event.

Marie Duffy Foundation

This grant is restricted and was awarded to support Comhaltas in Britain in awarding young teachers the 'Caroline Judge-Fegan TTCT Scholarship' across a 3-year period. This award covers the cost of the course fees to send a teacher to an intensive week long residential course called 'TTCT' and also make a small contribution towards travel costs for attending the course.

Comhaltas in Britain

Notes to the Accounts for the year ended 31 December 2023

Postcode Lottery

This was provided by the Postcode Lottery under the 'MAGIC Little Grants' funding stream to support a range of Traditional Irish Language Singing development events across Britain. This grant was spent in full and supported a number of events across Britain which we operated in conjunction with 'Conradh na Gaeilge' an Irish language organisation.

17 Ultimate controlling party

The charity is under the control of its legal members.

Comhaltas in Britain

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

18 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	75	-	75	1,493
Comhaltas Ceoltoiri Eirean	18,638	-	18,638	29,753
Regions	-	-	-	6,100
Total donations and gifts from individuals	18,713	-	18,713	37,346

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants and donations from non public bodies				
Marie Duffy Foundation	-	-	-	800
Peoples Postcode Lottery	-	-	-	500
Charities Trust	1,000	-	1,000	-
Bank of Scotland Foundation	500	-	500	-
Total private sector revenue grants	1,500	-	1,500	1,300

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Prior Year	-	1,300	1,300	
Total Donations, Grants and Legacies	20,213	-	20,213	38,646
Prior year				
Total Donations, Grants and Legacies	37,346	1,300	38,646	

Comhaltas in Britain

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

19 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total funds 2022 £
Primary purpose and ancillary trading				
Product sales	-	-	-	383
Event and activity income	10,461	-	10,461	6,416
Membership income	16,322	-	16,322	4,618
Total Primary purpose and ancillary trading	26,783	-	26,783	11,417

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Performance related grants from public bodies to fund charitable activities				
Department of Foreign Affairs and Trade, Emigrant Support Programme 2023-24	-	106,991	106,991	-
Department of Foreign Affairs and Trade, Emigrant Support Programme 2022-23	-	-	-	92,207
Total performance related grants from public bodies	-	106,991	106,991	92,207

Performance related grants from public bodies to fund charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Prior Year	-	92,207	92,207	
	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Prior Year Total Funds 2022 £
Current year - income from funders	-	106,991	106,991	92,207

Comhaltas in Britain

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

<i>Prior year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2022 £	2022 £	2022 £	
Prior Year - Income from funders		-	92,207	92,207	
20 Total Income from charitable activities					
<i>Current year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Total income from charitable trading		26,783	-	26,783	11,417
Income from funders		-	106,991	106,991	92,207
Total from charitable activities A2		26,783	106,991	133,774	103,624
Income from charitable activities - Prior Year analysis					
<i>Prior year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2022 £	2022 £	2022 £	
Total income from charitable trading		11,417	-	11,417	
Income from funders		-	92,207	92,207	
		11,417	92,207	103,624	

Comhaltas in Britain

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

21 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Gross wages and salaries - charitable activities	289	59,375	59,664	69,351
Employers' NI - Charitable activities	1,327	-	1,327	7,025
Defined contribution pension costs - charitable activities	1,168	399	1,567	2,185
Travel and Subsistence - Charitable Activities	5,338	600	5,938	8,586
Marketing and advertising of charitable services	1,137	1,112	2,249	2,907
Accreditation	7,680	-	7,680	960
Managed project delivery	8,592	3,594	12,186	1,396
Venue hire	505	-	505	17,230
Workshop tutors - music	-	758	758	3,320
ESP support payments paid out	-	31,829	31,829	14,416
Non ESP support payments paid out	-	200	200	-
Total direct spending	26,036	97,867	123,903	127,376
<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2022	2022	2022	
	£	£	£	
Gross wages and salaries - charitable activities	13,390	55,961	69,351	
Employers' NI - Charitable activities	4,780	2,245	7,025	
Travel and Subsistence - Charitable Activities	5,305	3,281	8,586	
Marketing and advertising of charitable services	-	2,907	2,907	
Accreditation	909	51	960	
Managed project delivery	-	1,396	1,396	
Venue hire	7,730	9,500	17,230	
Workshop tutors - music	249	3,071	3,320	
ESP support payments paid out	1,077	13,339	14,416	
Total direct spending	35,625	91,751	127,376	

Comhaltas in Britain

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

22 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Reallocated from support costs		29,199	7,962	37,161	41,073
Total charitable trading costs	B2b	29,199	7,962	37,161	41,073
<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2022	2022	2022	
		£	£	£	
Reallocated from support costs		28,979	12,094	41,073	
Total charitable trading costs	B2b	28,979	12,094	41,073	

Grants are received from the ESP fund to support the regional fleadhanna which are organised in each region. This is supplement with additional funding from the Provinces own funds and then shared through grants to the regions.

Comhaltas in Britain

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

23 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023 £	2023 £	2023 £	2022 £
<i>Employee costs not included in direct costs</i>				
Payroll fees and charges	-	473	473	-
Recruitment expenses	4,500	-	4,500	-
<i>Volunteer costs</i>				
Training and welfare - volunteers	614	196	810	2,633
Travel and subsistence - volunteers	-	-	-	595
<i>Premises Expenses</i>				
Office rent and room hire	109	3,087	3,196	3,121
<i>Administrative overheads</i>				
Telephone, fax and internet	330	470	800	835
Postage, stationery and printing	-	1,043	1,043	3,094
Subscriptions	389	1,465	1,854	164
Equipment expensed	3,406	-	3,406	867
Software licences and expenses	2,171	294	2,465	2,700
Advertising and marketing	-	-	-	4,176
Sundry expenses	244	-	244	788
Donations made	-	-	-	514
Membership to Dublin	3,506	-	3,506	3,211
HR services	4,522	-	4,522	4,513
Provincial Council expenses	-	934	934	1,834
Sintius to Dublin	8,650	-	8,650	8,295
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	-	-	-	1,388
<i>Financial costs</i>				
Bank charges	148	-	148	284
Depreciation & Amortisation in total for the period	610	-	610	2,061
Support costs allocated to charitable trading	29,199	7,962	37,161	41,073

Comhaltas in Britain

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

Prior Year

-
-

Volunteer costs

Training and welfare - volunteers	1,055	1,578	2,633
Travel and subsistence - volunteers	341	254	595

Premises Expenses

Office rent and room hire	-	3,121	3,121
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Administrative overheads

Telephone, fax and internet	255	580	835
Software licences and expenses	680	2,020	2,700
Advertising and marketing	3,816	360	4,176
Donations made	244	270	514
HR services	2,106	2,407	4,513

Professional fees paid to advisors

Accountancy fees other than examination or audit fees	-	1,388	1,388
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Financial costs

Bank charges	168	116	284
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Support costs allocated to charitable trading

28,979	12,094	41,073
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24 Other Expenditure - Governance costs

Current Year

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	-	2,070	2,070	2,070
Trustees' expenses	3,100	296	3,396	-

Total Governance costs

3,100	2,366	5,466	2,070
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Prior Year

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Independent Examiner's fees	603	1,467	2,070
Total Governance costs	603	1,467	2,070

Comhaltas in Britain

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

25 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2023 £	2023 £	2023 £	2022 £
Total direct spending	B2a	26,036	97,867	123,903	127,376
Total charitable trading costs	B2b	29,199	7,962	37,161	41,073
Total Governance costs	B2e	3,100	2,366	5,466	2,070
Total charitable expenditure	B2	58,335	108,195	166,530	170,519
		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
<i>Prior Year</i>		2022 £	2022 £	2022 £	
Total direct spending	B2a	35,625	91,751	127,376	
Total charitable trading costs	B2b	28,979	12,094	41,073	
Total Governance costs	B2e	603	1,467	2,070	
Total charitable expenditure	B2	65,207	105,312	170,519	

Accounts

COMHALTAS IN BRITAIN

INDEPENDENTLY EXAMINED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Company Number: CE019136

Charity Number: 1185729

Comhaltas in Britain
Liverpool Irish Centre
6 Boundary Lane
Liverpool
L6 5JG

**COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

TRUSTEES

Theresa Gallagher Murphy (Chairperson)
Margaret Webster (Treasurer)
Mary Doolin (Retired 30 Nov 2022)
Patrick Ballantyne (Appointed 2 Nov 2022)
Michael Fitzgerald (Appointed 2 Nov 2022)
Julie O'Hare (Appointed 2 Nov 2022)
David Browne (Appointed 2 Nov 2022)
Evin Downey (Appointed 2 Nov 2022)
Mairi Docherty (Appointed 2 Nov 2022)
Calum McGregor (Appointed 2 Nov 2022)

REGISTERED OFFICE

6 Boundary Lane
Liverpool, L6 5JG

CHARITY NUMBER

1185729

BANKERS

The Co-Operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WY

AIB
Direct Banking
PO Box 73306
London
W5 9PB

INDEPENDENT EXAMINER

Matthew Brown, CPFA
Adding Value Consultancy Ltd
Bluecoat Chambers
School Lane Liverpool L1 3BX

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

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COMHALTAS IN BRITAIN ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31 December 2022 for Comhaltas in Britain

The Charity

The charity is a charitable incorporated organisation (CIO) with a constitution as its governing document. The charitable registration number is 1185729.

Governance and Structure

The Charity is led by a board of Trustees, management team and committee members supported by 3 employees, 2 full time and one part-time staff who ensure that the organisation delivers its aims. The Trustees and committee members have overall responsibility for governing the charity's strategy, finances and monitoring performance. Officers and trustees are elected/re-elected annually. The board meets regularly with full Provincial (national) meetings including officers and members quarterly, and management and officers meetings held between these meetings. Staff are employed to help support the Provincial Council in the day to operations and running of our projects. Employees report to the management team/trustees. The management team reports to the committee members. Currently we have 2 vacancies, which are advertised and we are hoping to fill imminently.

Recruitment and appointment of new trustees

New trustees are nominated and elected via the committee after careful consideration, making sure that they meet the necessary criteria; that they are supportive of the charity, are members of the organisation and have the skills and time to invest.

The induction procedure for newly appointed trustees includes distribution of background information and attendance at an induction session. Following this, new trustees will formally sign a declaration of willingness to serve.

We had two trustees step down this year due to ill health and increasing family commitments.

Objectives and Activities

The object of Comhaltas in Britain is, for the benefit of the public, to advance the education of the public in traditional Irish musical arts, in particular by presenting performances of, and providing opportunities for the public to participate in, traditional forms of Irish music, dancing and singing including (but not limited to) traditional Irish dancing, the playing of the harp and uilleann pipes, and traditional song in the Irish language.

A CREATIVE COMMUNITY NURTURING IRISH CULTURE Comhaltas in Britain strives to be a positive force in the community. At local grass roots and as a global family Comhaltas bonds together all those have an affinity with Irish traditional culture. The Comhaltas movement is its members, and as such at all times people will be valued and treated with dignity and respect.

The Aims of Comhaltas in Britain

- (a) to promote Irish traditional music in all its forms;
- (b) to promote the playing of the harp and uilleann pipes;
- (c) to promote Irish traditional dancing;

COMHALTAS IN BRITAIN

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

- (d) to promote and foster Irish traditional singing;
- (e) to foster and promote the Irish language.

Public benefit

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

A summary of the main activities

Comhaltas in Britain provides a range of activities to engender a love and shared ownership of Irish traditional culture for both those with Irish heritage and those with an interest in Irish culture.

Regular Comhaltas activities include classes in music, singing, dancing and the Irish language for young people as well as adults and older people. This compliments a range of educational, social and cultural events in both formal and informal settings. Music classes and activities are open to all age groups and abilities.

We operate a regional and national system of competitions delivered through a festival setting with a particular focus of advancing the creative talent of our members and sharing this with the wider public.

We also offer various training opportunities to our members and officers developing organisational skills, confidence and ability to support both our members and the organisation.

Achievements and Performance

Over the past 12 months we have worked to re-engage our members and musicians, increasing our volunteers' confidence and strengthening the structure of the organisation. This will ensure people of all ages and backgrounds are able to access, for significantly reduced costs, quality music education amongst their peers and community at least one night a week, to form strong communities and improve wellbeing, confidence and reduce social isolation.

Comhaltas in Britain use the teaching of Irish music to have an impact on the lives of those who learn it, and form strong and healthy communities through Irish traditional music. Each of our branches teach multi-instrument classes at least one evening a week during term time, to people of all ages. In any one week, there are at least 44 hours of music making happening in 22 branches across Britain. We teach in cities and towns where there has historically been a large Irish population, and many branches are nestled in disadvantaged areas in large cities or towns due to the historic settlement of Irish populations. We rely on a network of passionate teachers, local to each branch, most of whom have learned their instrument through Comhaltas branches in early life. Many of our teachers volunteer their time or teach for a significantly reduced fee each week, and branches often run other activity, such as monthly sessions (a casual gathering of musicians coming together to share tunes and enjoy making music), and events such as Irish Language days, céilís (organised dances), workshops from visiting teachers in a particular instrument, or "give it a go" days.

Volunteers sit on committees to manage each branch, volunteer at classes and events, help set up rooms, or help with the promotion of classes and branch activities. Branches host regular activities

COMHALTAS IN BRITAIN ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

outside of classes, such as workshops with high level musicians, céilís, sessions, and performances in the community centred around celebrations - such as Coventry's recent City of Culture celebrations, or local St Patrick's day festivals, often working in partnership with other organisations such as Irish centres, the GAA, or local arts organisations. We enter musicians into qualifications in traditional music, building performance skills and technical ability, but also confidence and other soft skills that will be useful to them in employment and further study. We host tours around Britain, where members have the opportunity to showcase their talent. Each region holds an annual "Fleadh" once a year (a celebration of Irish music, centred on competitions), where members compete to play in our annual All-Britain Fleadh, and eventually the All-Ireland Fleadh each year. These "Fleadhanna" are celebrations of the work that each musician puts in each year, and bring people together across the branches to play together.

We have had a very active year of Irish Language, including two 10 week courses from the Irish language learning organisation, Oideas Gael, one at beginner's level and one at intermediate level. 54 people took part all in all, and the courses were very well received, with fantastic feedback. For Irish Language week in March, we put out a small series called "On Airs", in which the Irish Language titles of Slow Airs were explained, to help people understand the story context of the tune. During the summer, we welcomed three talented sean-nós singers, who taught sean-nós songs in their local style at three online workshops. The singers who led these workshops were Dianne Cannon (Donegal). We worked with various Irish organisations up and down Britain to create an online database of all the Irish language classes and activities currently happening across Britain. And we have recently been funded by "Magic Little Grants" to host another Sean-nós event this coming year, face to face this time.

We were awarded a three year grant to set up the "Caroline Judge Fegan" educational scholarship. This is for our more advanced voluntary tutors, to support their personal development. A £1,000 grant is awarded to help with fees, travel and accommodation to the week long, residential, intensive TEASTAS i dTEAGASC CEOLTA TÍRE (TTCT). This is an annual diploma level course which covers all aspects of teaching traditional Irish music, which is only held in Dublin for those of a certain standard following successful audition and interview.

We have introduced annual Regional and National Youth awards in recognition of the commitment of those under 25 to their local community, not just within Comhaltas. These were awarded at our recent AGM and reported in local and national media outlets.

This followed on from recognising and acknowledging, at the All Britain Fleadh last June, the contribution of many teachers and committee members, who continue to promote the commitment and ethos of volunteerism.

We were delighted to have our re-accreditation by Investors in People recently, and successfully have been upgraded to a silver award highlighting the importance of our people in everything that we do. We are very proud to have been awarded this upgrade by Investors in People.

Financial Review

This year has been a stabilising one with respect to finances but we did receive notification, with four months' notice, that our long standing treasurer was intending to step down due to increasing caring commitments within her family. This allowed us ample time to identify and train a new treasurer for the role.

Our change of accountant firm has indeed improved our control and financial planning, as was anticipated in last years report.

COMHALTAS IN BRITAIN

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

Our member numbers are once again increasing, post pandemic, and thereby our revenue also.

The year ended 31st December 2022 saw incoming resources of £142,269 (2021: £149,113). Total outgoing resources were £170,519 (2021: £179,236) giving rise to net outgoing resources of £28,250 (2021: net outgoing resources of £30,123). Total funds amounted to £150,513 (2021: £178,763), of which £65,702 is restricted for future activity.

Risk management

The Trustees have reviewed the risk faced by the Charity on an annual basis. Risks are identified together with their likelihood and impact. Systems and procedures to mitigate those risks have been considered. The overall level of risk is considered to be low-medium with only the salary budget considered medium to high.

Future Planning

A concerted effort will be made to focus on boosting membership and engagement, we expect to be able to encourage many of our past members to re-join the organisation. We will also focus on the introduction of teaching programmes in schools and local communities to attract new members.

Our Investors in People report has highlighted strengths as well as areas for development. We aim to continue to work on both of these to ensure that we are working towards the next re accreditation in 2026.

Significant work will also be undertaken to connect, formalise and capitalise on the new skills and investment made during lockdown in the areas of digital, social media, marketing and promotion or the charity.

We are delighted that one of our long term staff members, following a period of post Graduate study which was supported by our management team, has gained a promoted post within a partner organisation.

Our part time staff member has also moved on to a full time Director post of another cultural organisation in Northern Ireland. We wish them both well , and continue to be in frequent contact.

The two vacant staff posts will be filled by suitable candidates as soon as is reasonable practicable, with the support of our HR company.

Reserves Policy

We aim to hold £20,000 in reserves.

Our reserves are held to support:

- staff salaries should our income drop at any time and also as a reserve for redundancy payments should the grant be withdrawn.
- delivery of our programmes should our annual grant be reduced or withdrawn and assist to pay staff redundancies should they be required.

COMHALTAS IN BRITAIN ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

Should the grant funding cease whilst it will initially have an impact as we would not be in a position to employ staff we would still have our membership which is the foundation of the charity.

Our Branches, Regional boards and Provincial Council operate independently and have their own fundraising activities at the grass roots, local level.

Our main source of income remains the funding grant from the Department of Foreign Affairs and membership fees. However, we are continually looking at ways to fundraise from hosting functions and events such as music festivals, music competitions, concerts and raffles, increasing membership, donations as well as sales of CDs.

Statement of Trustees' Responsibilities

The Charity Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Charities Act 2011. They 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.

Approval

This report has been prepared in accordance with the requirements of the Charities Act 2011.

This report was approved by the Board of Trustees and signed on their behalf:

Margaret Webster,
Trustee

Date: 26/04/2023

**COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

INDEPENDENT EXAMINER'S STATEMENT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on our examination of the accounts for the year ended 31st December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Matthew Brown, CPFA
Adding Value Consultancy Ltd
Accountants and Financial Management Consultants
Date: 26/04/2023

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income					
Government of Ireland: Emigrant Support Programme	2	0	92,207	92,207	83,272
Donations and legacies	2	37,346	1,300	38,646	38,837
Income from charitable activities	3	11,417	0	11,417	27,004
Total Income		<u>48,762</u>	<u>93,507</u>	<u>142,270</u>	<u>149,113</u>
Expenditure					
Expenditure on charitable activities	4	65,207	105,312	170,519	179,236
Total Expenditure		<u>65,207</u>	<u>105,312</u>	<u>170,519</u>	<u>179,236</u>
Transfer between funds		0	0	0	0
Net incoming (outgoing) resources for the period		<u>(16,445)</u>	<u>(11,804)</u>	<u>(28,249)</u>	<u>(30,123)</u>
Funds brought forward		101,257	77,506	178,763	208,886
Funds carried forward at 31 December 2022		<u>84,812</u>	<u>65,702</u>	<u>150,514</u>	<u>178,763</u>

The Statement of Financial Activities includes all gains and losses recognised during the year.
All income and expenditure relate to continuing operations.

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible Assets	5	610	2,671
CURRENT ASSETS			
Debtors	6	0	0
Cash at bank and in hand		155,413	184,234
		155,413	184,234
CREDITORS: Amounts falling due within one year	7	5,511	8,142
NET CURRENT ASSETS		149,902	176,092
TOTAL NET ASSETS		150,513	178,763
RESERVES			
Unrestricted Funds - General Funds	8	84,812	101,257
Restricted Funds	9	65,701	77,506
		150,513	178,763

Approved by the board of trustees and signed on their behalf:

Margaret Webster, Trustee

Date: 26/04/2023

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

1a. Basis of Accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 issued in February 2016, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. Comhaltas in Britain 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(s).

1b. Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for the twelve months from authorising these financial statements. The trustees assess the charity to be a going concern based on review of financial performance of the current year to date, the management accounts forecast for the remainder of the current financial year, and longer-term plans and forecasts. As a result, the trustees are satisfied that these accounts can be prepared on a going concern basis.

1c. 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.

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

1d. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the CIO; this is normally on notification of the interest paid or payable by the Bank.

1e. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of staff time and associated support costs.
- Expenditure on charitable activities includes the direct costs of providing the services and other activities undertaken to further the purposes of the charity and includes their associated support costs.
- Other expenditure represents those items not falling into any other heading.

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES (continued)

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1f. Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the CIO. Designated funds are unrestricted funds of the CIO which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations or grants which the donor has specified are to be used solely for particular purposes/areas of the CIO's work or for specific projects undertaken by the CIO.

1g. Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in the period.

1h. Taxation

The CIO is exempt from corporation taxation under sections 466 to 493 of the Corporation Tax Act 2010

1i. Tangible fixed assets

Fixed assets are shown at historical cost. The cost of minor additions costing less than £500 are not capitalised. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life by the straight line method.

Computer Equipment 33%

1j. Debtors

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

1k. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1l. Creditors and provisions

Creditors and provisions are recognised where the CIO 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

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

NOTES TO THE ACCOUNTS

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
National Lottery	0	0	0	9,500
LCR Pride	0	0	0	500
Marie Duffy Foundation (TTCT Scholarship)	0	800	800	0
Local Giving - Peoples Postcode Lottery	0	500	500	0
Contributions from Comhaltas Ceoltóirí Éirean Dublin	29,753	0	29,753	21,650
Contributions from Regions	6,100	0	6,100	6,550
Donations	1,493	0	1,493	637
	37,345	1,300	38,645	38,837

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Product Sales	382	0	382	255
Event and Activity income from Coventry City of Culture Trust	5,000	0	5,000	20,000
Event and Activity income from other sources	1,416	0	1,416	1,770
Membership income	4,618	0	4,618	4,978
	11,417	0	11,417	27,004

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

NOTES TO THE ACCOUNTS

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted		
	Funds	Funds	Total 2022	Total 202
	£	£	£	£
All-Britain Fleadh	0	9,640	9,640	0
Archives	603	1,701	2,304	0
Bringing together the N Region	0	0	0	750
Change of use/COVID delivery project grants	0	0	0	11,044
Christmas	1,050	0	1,050	0
Convention	9,721	9,500	19,221	0
Creative Communities Initiative	0	0	0	1,500
Digital Training for members	0	2,245	2,245	0
Education Project	0	1,578	1,578	764
FleadhFest	0	0	0	3,958
GAA ABCs	1,049	173	1,221	0
Health and Wellbeing Project	0	0	0	4,724
Irish language and Gaelic Voices	814	1,983	2,798	1,750
La Cheile MANCHESTER	0	0	0	1,700
Leicester Lá Gaelach	0	0	0	2,751
Liverpool Master Classes	0	0	0	1,608
Online Competitions	0	0	0	424
Regional Fleadhanna	1,098	902	2,000	0
St James the great anniversary	0	595	595	0
St Patrick's day and community festivals	0	4,063	4,062	0
TTCT Scholarship	0	596	596	0
Salary Costs	22,862	55,961	78,823	99,262
Office Costs	3,312	2,600	5,912	4,660
Office Rent	0	3,308	3,308	-1,961
Audit & Accountancy Fee	732	2,855	3,588	2,476
Marketing	2,535	0	2,535	1,062
HR services	539	0	539	3,792
Consultant fees	0	0	0	233
IT Costs	0	0	0	1,284
Member development, PR and market	378	1,872	2,250	92
Provincial and Management Costs	2,816	2,407	5,223	0
Accreditation Costs	909	51	960	1,823
Staff Expenses	3,215	3,281	6,496	758
Staff Travel	0	0	0	1,102
Membership to Dublin	11,513	0	11,513	11,539
Depreciation Expense	2,061	0	2,061	2,020
	<u>65,207</u>	<u>105,312</u>	<u>170,519</u>	<u>169,823</u>

Audit and accountancy fees includes the cost of £2,070 for the independent examiner's fee.

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

NOTES TO THE ACCOUNTS

5. TANGIBLE FIXED ASSETS

	Computer Equipment £
Cost	
At 1 January 2022	10,659
Additions (disposals)	0
At 31 December 2022	<u>10,659</u>
Depreciation	
At 1 January 2022	7,988
Charges during the year	2,061
At 31 December 2022	<u>10,049</u>
Net Book Value	
At 31 December 2022	<u>610</u>
At 31 December 2021	2,671

6. DEBTORS

	Total 2022 £	Total 2021 £
Trade Debtors	0	0
	<u>0</u>	<u>0</u>

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

NOTES TO THE ACCOUNTS

7. CREDITORS: amounts falling due within one year

	Total 2022 £	Total 2021 £
Trade Creditors	13	642
Other creditors including taxation and national insurance	438	700
Accruals and Deferred Income	5,061	6,800
	5,511	8,142

8. ANALYSIS OF UNRESTRICTED FUNDS

	Brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Carried forward £
General Fund	101,257	48,762	(65,207)	0	84,812
	101,257	48,762	(65,207)	0	84,812

9. ANALYSIS OF RESTRICTED FUNDS

	Brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Carried forward £
Department of Foreign Affairs and Trade; Emigrant Support Programme 2021-22	67,506		(57,214)	(10,292)	0
Department of Foreign Affairs and Trade; Emigrant Support Programme 2021-23		92,207	(38,002)	10,292	64,497
National Lottery	9,500		(9,500)	0	0
LCR Pride	500		0	0	500
Marie Duffy Foundation (TTCT Scholarship)		800	(596)	0	204
Local Giving - Peoples Postcode Lottery		500	0	0	500
					0
	77,506	93,507	(105,312)	-	65,701

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

10. EMPLOYMENT COSTS

Comhaltas in Britain considers its Key Management Personnel to be the trustees and the staff members.

	Total 2022 £	Total 2021 £
Wages and salaries	69,351	90,050
National Insurance costs	7,025	6,916
Other pension costs	2,185	2,297
	<u>78,561</u>	<u>99,262</u>

The average monthly numbers of employees during the period was 3 (2021: 3)

No employee earned more than £60,000 per annum during the period.

11. RELATED PARTIES, TRUSTEES' EXPENSES AND REMUNERATION

The trustees all give their time and expertise freely without any form of remuneration or other benefit in cash or kind. No trustees were reimbursed any expenses in the period (2021: Nil).

There were no related party transactions (2021: Nil)

Accounts

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COMHALTAS IN BRITAIN

**INDEPENDENTLY EXAMINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Company Number: CE019136

Charity Number: 1185729

Comhaltas in Britain
Liverpool Irish Centre
6 Boundary Lane
Liverpool
L6 5JG

**COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

TRUSTEES

Chairperson – Teresa Gallagher

Secretary – Mary Doolin

Treasurer – Margaret Webster

REGISTERED OFFICE

6 Boundary Lane

Liverpool, L6 5JG

CHARITY NUMBER

1185729

BANKERS

The Co-Operative Bank

PO Box 250

Delf House

Southway

Skelmersdale

WN8 6WY

AIB

Direct Banking

PO Box 73306

London

W5 9PB

INDEPENDENT EXAMINER

Matthew Brown, CPFA

Adding Value Consultancy Ltd

Bluecoat Chambers

School Lane Liverpool L1 3BX

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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COMHALTAS IN BRITAIN ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31 December 2021 for Comhaltas in Britain

The Charity

The charity is a charitable incorporated organisation (a CIO), with a constitution as its governing document. The charitable registration number is 1185729.

Governance and Structure

The Charity is led by a board of Trustees, management team and committee members supported by 3 employees, 2 full time and one part-time staff who ensure that the organisation delivers its aims. The Trustees and committee members have overall responsibility for governing the charity's strategy, finances and monitoring performance. Officers and trustees are elected/re-elected annually. The board meets regularly with full Provincial (national) meetings including officers and members quarterly, and management and officers meetings held between these meetings. Staff are employed to help support the Provincial Council in the day to operations and running of our projects. Employees report to the management team/trustees. The management team reports to the committee members.

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The object of Comhaltas in Britain is, for the benefit of the public, to advance the education of the public in traditional Irish musical arts, in particular by presenting performances of, and providing opportunities for the public to participate in, traditional forms of Irish music, dancing and singing including (but not limited to) traditional Irish dancing, the playing of the harp and uilleann pipes, and traditional song in the Irish language.

A CREATIVE COMMUNITY NURTURING IRISH CULTURE Comhaltas in Britain strives to be a positive force in the community. At local grass roots and as a global family Comhaltas bonds together all those have an affinity with Irish traditional culture. The Comhaltas movement is its members, and as such at all times people will be valued and treated with dignity and respect.

The Aims of Comhaltas in Britain

- (a))to promote Irish traditional music in all its forms;
- (b) to promote the playing of the harp and uilleann pipes;
- (c) to promote Irish traditional dancing;
- (d) to promote and foster Irish traditional singing;
- (e) to foster and promote the Irish language.

COMHALTAS IN BRITAIN

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

Public benefit

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

A summary of the main activities

Comhaltas in Britain provides a range of activities to engender a love and shared ownership of Irish traditional culture for both those with Irish heritage and those with an interest in Irish culture. Regular Comhaltas activities include classes in music, singing, dancing and the Irish language for young people as well as adults and older people. This compliments a range of educational, social and cultural events in both formal and informal settings. Music classes and activities are open to all age groups and abilities.

We operate a regional and national system of competitions delivered through a festival setting with a particular focus of advancing the creative talent of our members and sharing this with the wider public.

We also offer various training opportunities to our members and officers developing organisational skills, confidence and ability to support both our members and the organisation.

Achievements and Performance

The continuation of the global pandemic has changed the lives of every individual in the world in some way or another. As an organisation, a lot of us have lost loved ones, friends or acquaintances at home and abroad. We have not been able to visit family or friends in Ireland and in most cases in Britain since last March.

The Global pandemic has continued to impact our work throughout the year and the full extent of this impact will stay with us into the future.

We have continued the promotion of traditional Irish music, singing, dancing and language by continuing to adapt and pivot our engagement and offer to digital and hybrid delivery within the constraints of the current climate.

Comhaltas in Britain has been to the fore in using the latest technology available to keep our membership engaged and we have been well placed to lead the way and share what is possible in terms of digital delivery with other Comhaltas units around the world thanks to the existing and newly acquired skills of our team of Development Workers and Provincial Council committees.

For the majority of 2021 our music classes, festivals and competitions were delivered online.

Feile 2021 in conjunction with Coventry UK City of Culture was a significant and highly successful undertaking. An online and in person event with concerts, workshops, in music as well as baking and singing, and competitions, as well as a pub music session. We are indebted to the Féile Committee for the unstinting amount of work that went into making the weekend a huge success.

Fleadhfest was again a significant and groundbreaking undertaking in response to the pandemic with music competitors from Britain being able to take part with activity in Ireland and the opportunity for each branch and region of Comhaltas to produce a video to promote their activity, strength, history and legacy through music, song, dance, stories and personal interviews/oral histories from volunteers in their area.

COMHALTAS IN BRITAIN ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

We continued to support and develop the skills and confidence of our volunteers through the Investors in People process and our health and wellbeing program. We worked to further the understanding of many aspects of mental health and how through the use of traditional Irish music and a strong volunteer/community ethos we can further help and enhance lives. A significant number of members and volunteers now hold a level 3 qualification in supervising first aid for mental health.

We carried on our usual business using video conferencing for meetings at all levels of the organisation including hosting our 2021 AGM virtually.

We have become adept at keeping in touch with each other on Email, Whatsapp and other messenger platforms and we have produced help, support and guidance to volunteers on conducting meetings and Music classes in an online setting, and the additional implications for government covid guidelines, as well as safeguarding and data protection implications in a digital environment

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

Financial Review

This year has been particularly hard as no one could have foreseen the pandemic and the continuing impact it has had on everyone including charity organisations. We have spent time reviewing our financial procedures and engaged a new accountant firm to improve our control and financial planning. Due to the pandemic we have seen a substantial fall in members and a reduction of ticketed in person events which have both contributed to a reduction in income.

The year ended 31st December 2021 saw incoming resources of £149,113 (2020: £378,669). Total outgoing resources were £179,236 (2020: £169,823) giving rise to net outgoing resources of £30,123 (2020: net incoming resources of £208,846). Total funds amounted to £178,763 (2020: £208,886), of which £77,506 is restricted for future activity.

Risk management

The Trustees have reviewed the risk faced by the Charity on an annual basis. Risks are identified together with their likelihood and impact. Systems and procedures to mitigate those risks have been considered. The overall level of risk is considered to be low-medium with only the salary budget considered medium to high.

Future Planning

While a reduction in membership, volunteers and audiences has resulted from the pandemic, activities and events are returning to public and in person gatherings so a concerted effort will be made to focus on boosting membership and engagement. This will form a key part of our strategic planning going forward. Likewise with the reintroduction of fleadhanna and competitions as well as a return to travel we expect to be able to encourage many of our past members to rejoin the organisation. Our Investors in People is due for its 3 year re-accreditation in early 2023 so work and planning to evidence improvement in this will start during 2022 which will include looking at volunteer recruitment, retention, reward and recognition. Significant work will also be undertaken to connect, formalise and capitalise on the new skills and investment made during lockdown in the areas of digital, social media, marketing and promotion of the charity.

COMHALTAS IN BRITAIN

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

Reserves Policy

We aim to hold £20,000 in reserves.

Our reserves are held to support:

- staff salaries should our income drop at any time and also as a reserve for redundancy payments should the grant be withdrawn.
- delivery of our programmes should our annual grant be reduced or withdrawn and assist to pay staff redundancies should they be required.

Should the grant funding cease whilst it will initially have an impact as we would not be in a position to employ staff we would still have our membership which is the foundation of the charity.

Our Branches, Regional boards and Provincial Council operate independently and have their own fundraising activities at the grass roots, local level.

Our main source of income remains the funding grant from the Department of Foreign Affairs and membership fees. However, we are continually looking at ways to fundraise from hosting functions and events such as music festivals, music competitions, concerts and raffles, increasing membership, donations as well as sales of CDs.

Statement of Trustees' Responsibilities

The Charity Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Charities Act 2011. They 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.

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

Approval

This report has been prepared in accordance with the requirements of the Charities Act 2011.

This report was approved by the Board of Trustees and signed on their behalf:



Margaret Webster,
Trustee

Date: 31. 7. 22



THERESA C GALLAGHER

TRUSTEE.

DATE : 27.08.22.

**COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021**

INDEPENDENT EXAMINER'S STATEMENT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on our examination of the accounts for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Matthew Brown, CPFA
Adding Value Consultancy Ltd
Accountants and Financial Management Consultants
27th August 2022

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income					
Government of Ireland: Emigrant Support Programme	2		83,272	83,272	150,498
Donations and legacies	2	28,837	10,000	38,837	210,056
Income from charitable activities	3	27,004	0	27,004	18,155
Total Income		<u>55,841</u>	<u>93,272</u>	<u>149,113</u>	<u>378,709</u>
Expenditure					
Expenditure on charitable activities	4	61,438	117,798	179,236	169,823
Total Expenditure		<u>61,438</u>	<u>117,798</u>	<u>179,236</u>	<u>169,823</u>
Transfer between funds		96,304	(96,304)	0	0
Net incoming (outgoing) resources for the period		<u>90,707</u>	<u>(120,830)</u>	<u>(30,123)</u>	<u>208,886</u>
Funds brought forward		10,550	198,336	208,886	0
Funds carried forward at 31 December 2021		<u>101,257</u>	<u>77,506</u>	<u>178,763</u>	<u>208,886</u>

The Statement of Financial Activities includes all gains and losses recognised during the year.
All income and expenditure relate to continuing operations.

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible Assets	5	2,671	2,863
CURRENT ASSETS			
Debtors	6	0	5,893
Cash at bank and in hand		184,234	212,598
		<u>184,234</u>	<u>218,491</u>
CREDITORS: Amounts falling due within one year	7	<u>8,142</u>	<u>12,468</u>
NET CURRENT ASSETS		<u>176,092</u>	<u>206,023</u>
TOTAL NET ASSETS		<u><u>178,763</u></u>	<u><u>208,886</u></u>
RESERVES			
Unrestricted Funds - General Funds	8	101,257	10,550
Restricted Funds	9	77,506	198,336
		<u>178,763</u>	<u>208,886</u>

Approved by the board of trustees and signed on their behalf:

M Webster

Margaret Webster, Trustee

Date: 31.7.22

Theresa Gallagher

THERESA GALLAGHER

TRUSTEE.

DATE: 27.08.22.

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

1a. Basis of Accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 issued in February 2016, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. Comhaltas in Britain 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(s).

1b. Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for the twelve months from authorising these financial statements. The trustees assess the charity to be a going concern based on review of financial performance of the current year to date, the management accounts forecast for the remainder of the current financial year, and longer-term plans and forecasts. As a result, the trustees are satisfied that these accounts can be prepared on a going concern basis.

1c. 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.

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

1d. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the CIO; this is normally on notification of the interest paid or payable by the Bank.

1e. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of staff time and associated support costs.
- Expenditure on charitable activities includes the direct costs of providing the services and other activities undertaken to further the purposes of the charity and includes their associated support costs.
- Other expenditure represents those items not falling into any other heading.

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES (continued)

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1f. Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the CIO. Designated funds are unrestricted funds of the CIO which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations or grants which the donor has specified are to be used solely for particular purposes/areas of the CIO's work or for specific projects undertaken by the CIO.

1g. Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in the period.

1h. Taxation

The CIO is exempt from corporation taxation under sections 466 to 493 of the Corporation Tax Act 2010

1i. Tangible fixed assets

Fixed assets are shown at historical cost. The cost of minor additions costing less than £500 are not capitalised. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life by the straight line method.

Computer Equipment 33%

1j. Debtors

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

1k. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1l. Creditors and provisions

Creditors and provisions are recognised where the CIO 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

COMHALTAS IN BRITAIN ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

NOTES TO THE ACCOUNTS

2. INCOME FROM THE GOVERNMENT OF IRELAND: Emigrant Support Programme

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Government of Ireland: Emigrant Support Programme	0	83,272	83,272	150,498

Note: The total amount awarded for the 21/22 programme (1st July 21 - 30th June 2022) was £109,760 (129,067 EUR)

The additional £26,489 is already held in restricted funds, having been clawed back due to an underspend in the 20/21 programme.

The 129,067 EUR was awarded as per the below breakdown:

- All Britain and regional Fleadhanna 2022 - 12,000 EUR
- Health and Wellbeing project including mental health development programme - 2,000 EUR
- Archives and stories from the community - 2,000 EUR
- Gaelic Voices and Irish Language Development - 3,000 EUR
- Comhaltas presence at GAA All Britain Championships - 1,000 EUR
- Comhaltas supporting the Molly Awards - 1,000 EUR
- Education delivery inc. teaching in schools - 3,000 EUR
- Digital Production and broadcasting skills training for young people - 3,000 EUR
- Member development inc. promotion, PR work and online content - 1,500 EUR
- Working with St Patrick's Day events and community festivals - 8,000 EUR
- North London Junior Fleadh - 1,000 EUR
- CCE St James the Great Project - 700 EUR
- Hastings Fleadh Weekend - 2,500 EUR
- Leicester Little Ones - 400 EUR
- Leicester Seniors - 500 EUR
- Leicester La Gaelsach cafe - 600 EUR
- Leicester La Gaelsach parents and toddlers - 600 EUR
- An-ais le Cheile le Cool - 2,000 EUR
- Provincial costs and management costs - 5,000 EUR
- Office Costs - 5,000 EUR
- Staff Expenses - 5,000 EUR
- Accreditation Costs - 1,000 EUR
- Salary Costs for Provincial and Corporate Officer - 25,168 EUR
- Salary Costs for Digital Marketing Officer - 25,168 EUR
- Salary costs for part time Outreach and development officer - 10,331 EUR
- Office Rent - 4,500 EUR
- Accountancy and payroll costs 2,500 EUR

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Embassy of Ireland	0	0	0	4,305
Bemis - Emergency covid Fund	0	0	0	200
National Lottery	0	9,500	9,500	7,850
LCR Pride	0	500	500	0
Contributions from Comhaltas Ceoltóirí Éirean Dublin	21,650	0	21,650	196,619
Contributions from Regions	6,550	0	6,550	0
Donations	637	0	637	1,082
	28,837	10,000	38,837	210,056

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricte d Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Product Sales	255	0	255	0
Event and Activity income	21,770	0	21,770	4,912
Membership income	4,978	0	4,978	13,243
	<u>27,004</u>	<u>0</u>	<u>27,004</u>	<u>18,155</u>

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

NOTES TO THE ACCOUNTS

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Bringing together the N Region	0	750	750	0
Creative Communities Initiative	0	1,500	1,500	0
Education Project	0	764	764	259
Health & Wellbeing Project	0	4,724	4,724	66
Irish language and Gaelic Voices	0	1,750	1,750	1,500
Le Cheile Manchester	0	1,700	1,700	0
Leicester La Gaelach	0	2,751	2,751	0
Liverpool Master Classes	0	1,608	1,608	0
Online Competitions	0	424	424	0
Feile	0	20,120	20,120	3,755
FleadhFest	0	3,958	3,958	2,730
Change of use/COVID delivery project grants	0	11,044	11,044	7,488
Member dev - PR and Marketing	0	92	92	740
Accreditation Costs	0	1,823	1,823	5,895
Office Rent	0	(1,961)	(1,961)	3,100
Office Costs	0	4,660	4,660	3,933
Marketing	0	1,062	1,062	0
Audit & Accountancy fees	0	2,476	2,476	2,678
HR services	0	3,792	3,792	3,581
Consultant fees	233	0	233	0
Staff Expenses	527	231	758	1,042
Salary Costs	44,732	54,530	99,262	110,549
IT Costs	1,284	0	1,284	4,311
Staff Travel	1,102	0	1,102	3,978
Membership to Dublin	11,539	0	11,539	12,807
Depreciation Expense	2,020	0	2,020	1,411
	<u>61,438</u>	<u>117,798</u>	<u>179,236</u>	<u>169,823</u>

Audit and accountancy fees includes the cost of £2,070 for the independent examiner's fee.

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

NOTES TO THE ACCOUNTS

5. TANGIBLE FIXED ASSETS

	Computer Equipment £
Cost	
At 1 January 2021	8,831
Additions (disposals)	1,828
At 31 December 2021	<u>10,659</u>
Depreciation	
At 1 January 2021	5,968
Charges during the year	2,020
At 31 December 2021	<u>7,988</u>
Net Book Value	
At 31 December 2021	<u>2,671</u>
At 31 December 2020	2,863

6. DEBTORS

	Total 2021 £	Total 2020 £
Other Debtors	0	5,893
	<u>0</u>	<u>5,893</u>

7. CREDITORS: amounts falling due within one year

	Total 2021 £	Total 2020 £
Trade Creditors	642	32
Other creditors including taxation and national insurance	700	1,206
Accruals and Deferred Income	6,800	11,230
	<u>8,142</u>	<u>12,468</u>

COMHALTAS IN BRITAIN
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

NOTES TO THE ACCOUNTS

8. ANALYSIS OF UNRESTRICTED FUNDS

	Brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Carried forward £
General Fund	10,550	55,841	(61,438)	96,304	101,257
	10,550	55,841	(61,438)	96,304	101,257

9. ANALYSIS OF RESTRICTED FUNDS

	Brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Carried forward £
Department of Foreign Affairs and Trade; Emigrant Support Programme	198,336	83,272	(117,798)	(96,304)	67,506
National Lottery	0	9,500	0	0	9,500
LCR Pride	0	500	0	0	500
					0
	198,336	93,272	(117,798)	-	77,506

10. EMPLOYMENT COSTS

Comhaltas in Britain considers its Key Management Personnel to be the trustees and the staff members.

	Total 2021 £	Total 2020 £
Wages and salaries	90,050	102,208
National Insurance costs	6,916	5,275
Other pension costs	2,297	3,066
	<u>99,262</u>	<u>110,549</u>

The average monthly numbers of employees during the period was 3 (2020: 4)

No employee earned more than £60,000 per annum during the period.

NOTES TO THE ACCOUNTS

11. RELATED PARTIES, TRUSTEES' EXPENSES and REMUNERATION

The trustees all give their time and expertise freely without any form of remuneration or other benefit in cash or kind. No trustees were reimbursed any expenses in the period (2020: £478). There were no related party transactions (2020: Nil)

Accounts

COMHALTAS IN BRITAIN
FINANCIAL STATEMENTS
FOR THE PERIOD FROM 9 OCTOBER 2019 TO 31 DECEMBER 2020

ALISON WARD ACCOUNTANTS
CHARTERED CERTIFIED ACCOUNTANTS

28 HILLS ROAD
BUCKHURST HILL
ESSEX IG9 5RS

**COMHALTAS IN BRITAIN
FINANCIAL STATEMENTS
FOR THE PERIOD FROM 9 OCTOBER 2019 TO 31 DECEMBER 2020**

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**COMHALTAS IN BRITAIN
TRUSTEES' REPORT - STATUTORY INFORMATION
FOR THE PERIOD FROM 9 OCTOBER 2019 TO 31 DECEMBER 2020**

TRUSTEES

Chairperson	Michael Nevin (resigned	February 2020)
Chairperson	Theresa Gallagher-Murphy	
Secretary	Maire Doolin (appointed	February 2020)
Treasurer	Margaret Webster	

PRINCIPAL OFFICE OF THE CHARITY

Liverpool Irish Centre
6 Boundary Lane
Everton
Liverpool L6 5JG

CHARITY NUMBER

1185729

BANKERS

Co-operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WY

AIB
Direct Banking
PO Box 73306
London
W5 9PB

INDEPENDENT EXAMINER

Alison Ward Accountants
Chartered Certified Accountants
28 Hills Road
Buckhurst Hill
Essex IG9 5RS

**COMHALTAS IN BRITAIN
TRUSTEES' REPORT
FOR THE PERIOD FROM 9 OCTOBER 2019 TO 31 DECEMBER 2020**

The trustees present their report and the independently examined financial statements of the charity for the period from to 31 December 2020. The statutory information is shown on Page 1.

Structure, Governance and Management

The Charity

The charity is a charitable incorporated organisation (a CIO). with a constitution as its governing document. The charitable registration number is 1185729.

The Charity is led by a board of Trustee, management team and committee members supported by 3 employees, 2 full time and one part-time staff who ensure that the organisation delivers its aims. The Trustees and committee members have overall responsibility for governing the charity's strategy, finances and monitoring performance. Day to day activities are the responsibility of the employees who report to the management team/trustees. The management team report to the committee members.

Comhaltas in Britain is governed by our constitution 'The Bunreacht'. It is part of a World Wide Organisation

Recruitment and appointment of new trustees

New trustees are nominated and elected via the committee after carefully consideration making sure that they meet the necessary criteria; that they are supportive of the charity, are members of the organisation and have the skills and time to invest.

The induction procedure for newly appointed trustees includes distribution of background information and attendance at an induction session. Following this, new trustees will formally sign a declaration of willingness to serve.

**COMHALTAS IN BRITAIN
TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD FROM 9 OCTOBER 2019 TO 31 DECEMBER 2020**

Organisation Structure

The Charity is run by its Elected officers, the officers are elected/re-elected annually. Three staff members are employed to help deliver our projects and day to day matters. The board meets regularly with full Provincial meetings including officers and members quarterly, and management and officers meetings held between these meetings. We also employ staff to help support the Provincial Council in the day to operations and running of our projects.

The charity is part of a Worldwide organisation and network. We follow the constitution of the organisation for our operating procedures but are independent for our financial decisions.

Objectives and Activities

The object of Comhaltas in Britain is, for the benefit of the public, to advance the education of the public in traditional Irish musical arts, in particular by presenting performances of, and providing opportunities for the public to participate in, traditional forms of Irish music, dancing and singing including (but not limited to) traditional Irish dancing, the playing of the harp and uilleann pipes, and traditional song in the Irish language.

A CREATIVE COMMUNITY NURTURING IRISH CULTURE Comhaltas in Britain strives to be a positive force in the community. At local grass roots and as a global family Comhaltas bonds together all those have an affinity with Irish traditional culture. The Comhaltas movement is its members, and as such at all times people will be valued and treated with dignity and respect.

The Aims of Comhaltas in Britain

- (a))to promote Irish traditional music in all its forms;
- (b) to promote the playing of the harp and uilleann pipes;
- (c) to promote Irish traditional dancing;
- (d) to promote and foster Irish traditional singing;
- (e) to foster and promote the Irish language.

Public benefit

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

A summary of the main activities

During the Pandemic we have continued to promote of Traditional Irish music, singing, dancing and language and culture. However we have had to adapted quickly to the current climate with offering

**COMHALTAS IN BRITAIN
TRUSTEES' REPORT (CONTINUED)
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Music classes online for all age groups and abilities

'Never too late to Learn' project to benefit those who were looking for new hobbies during lockdown, which has continued due to popularity

Online concerts and workshops

Tune a day videos and meet the team

Story Telling Competition

Online festivals - Feile

To develop the skills and confidence of our volunteers through Investors in People

Mental health awareness; worked extensively to further the understanding of many aspects of Health and Wellbeing and how through the use of traditional Irish music and arts we can further help and enhance lives.

Mental Health first aider: online course to be able to deal with mental health awareness and issues and provide help and signposting for our membership.

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

Achievements and Performance

The onset of the dreaded Covid-19 has changed the lives of every individual in the world in some way or another. As far as we in Comhaltas are concerned, a lot of us have lost loved ones to the disease and the vast majority have lost friends or acquaintances at home and abroad. We have not been able to visit family or friends in Ireland and in most cases in Britain since last March.

Comhaltas has been to the fore in using the latest technology available to keep its membership worldwide up to date with the latest developments in the organisation. This has extended to bringing music, song and dance into every home that has a device to connect to the worldwide web. In particular, Comhaltas in Britain has been a leading light in the use of this technology. With thanks to our team of Development Workers and Provincial Council committees, we introduced "A Tune a Day" videos which is still running and there were also "Meet the Team" videos where each member of Provincial Council introduced themselves and either played or sang, or nominated their favourite piece of music.

'Never too late to Learn' offers the opportunity to learn to play the whistle for adults via our weekly online Whistle class. This was launched at the time that people were looking to start new hobbies during lockdown.

In the absence of Fleadh Cheoil na Breataine, we produced a weekend of the finest Workshops, Master classes and sessions from all across the Comhaltas spectrum which included a very successful Storytelling competition. We are indebted to the Féile Committee for the unstinting amount of work that went into making the weekend a huge success. A lot of sleep was lost in the run up to and over the weekend making sure that the event ran smoothly.

Comhaltas in Britain also produced an official Christmas card designed by one of our junior members and "A Message from Ireland" for the Irish Diaspora worldwide.

**COMHALTAS IN BRITAIN
TRUSTEES' REPORT (CONTINUED)
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We carried on our usual business using "Zoom" (something I had not heard of until the pandemic struck, but now use on a daily basis). Our branches and regions have also been using technology to have their meetings online. Music classes are now run very successfully on Zoom, Skype, Google or any number of internet-based platforms. We have become adept at keeping in touch with each other on Email, Whatsapp and other messenger platforms.

Comhaltas in Britain has also produced a booklet online on how to conduct meetings and Music classes in an online setting. In most cases we were forced to either get to grips with the use of technology or get left behind and fortunately in the case of Comhaltas there is always help at the end of a phone line and any member of the organisation is only too willing to respond.

Mental Health First Aider: online courses to be able to deal with mental health awareness and issues and provide help and signposting for our membership.

Financial Review

This year has been particularly hard as no one could have foreseen the pandemic and the impact it has had on everyone including charity organisations. We have had to spend time reviewing our financial strategies and business planning, and have been through a period of restructuring which unfortunately this has led to two staff being made redundant.

Risk management

The Trustees have reviewed the risk faced by the Charity on an annual basis. Risks are identified together with their likelihood and impact. Systems and procedures to mitigate those risks have been considered. The overall level of risk is considered to be low-medium with only salary budget considered medium to high.

Reserves Policy

We aim to hold £20,000 in reserves.

Our reserves are held to support:

- staff salaries should our income drop at any time and also as a reserve for redundancy payments should the grant be withdrawn.
- delivery of our programmes should our annual grant be reduced or withdrawn and assist to pay staff redundancies should they be required.

Should the grant funding cease whilst it will initially have an impact as we would be not be in a position to employ staff we would still have our membership which is the foundation of the charity.

Our Branches, Regional boards and Provincial Council operate independently and have their own fundraising activities at the grass roots.

Our main source of income remains the funding grant from the Department of Foreign Affairs and membership fees. However, we are continually looking at ways to fundraise from hosting functions and events such as music festival, music competitions, concerts and raffles, increasing membership, donations as well as sales of CDs.

**COMHALTAS IN BRITAIN
TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD FROM 9 OCTOBER 2019 TO 31 DECEMBER 2020**

Plans for Future Periods

The current climate as a result of the Pandemic has meant that we have had to adapt quickly to our current situation, learning to do things differently.

Trustees

The directors/trustees who served during the period are shown below:

Chairperson	Michael Nevin (resigned	February 2020)
Chairperson	Theresa Gallagher-Murphy	
Secretary	Maire Doolin (appointed	February 2020)
Treasurer	Margaret Webster	

Trustees' responsibilities

Charity law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. The trustees in preparing the financial statements, are required to:-

- 1) select suitable accounting policies and then apply them consistently.
- 2) make judgements and estimates that are reasonable and prudent.
- 3) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They 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.

Independent examiner

Alison Ward FCCA of Alison Ward Accountants offers herself for reappointment as Independent Examiner to the charity at the forthcoming AGM.

This report was approved by the board on October 2021 and signed on their behalf by

Theresa Gallagher-Murphy, Trustee



**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF COMHALTAS IN BRITAIN
FOR THE PERIOD FROM 9 OCTOBER 2019 TO 31 DECEMBER 2020**

I report to the trustees on my examination of the accounts of the Comhaltas in Britain (the CIO) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alison Ward FCCA
Alison Ward Accountants
28 Hills Road
Buckhurst Hill
Essex IG9 5RS

October 2021

COMHALTAS IN BRITAIN
INCOME STATEMENT
FOR THE PERIOD FROM 9 OCTOBER 2019 TO 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Income				
Donations and legacies	2	37,235	323,319	360,554
Income from charitable activities	3	18,155	-	18,155
Total Income		<u>55,390</u>	<u>323,319</u>	<u>378,709</u>
Expenditure				
Activities	4	<u>44,840</u>	<u>124,983</u>	<u>169,823</u>
Total Expenditure		<u>44,840</u>	<u>124,983</u>	<u>169,823</u>
Net income and movement on funds for the period		<u>10,550</u>	<u>198,336</u>	<u>208,886</u>
Total funds carried forward at 31 December 2020		<u>£ 10,550</u>	<u>£ 198,336</u>	<u>£ 208,886</u>

The notes on pages 10 to 16 form part of these financial statements

COMHALTAS IN BRITAIN**BALANCE SHEET AT 31 DECEMBER 2020**

	Note	2020	
		£	£
FIXED ASSETS			
Tangible assets	6		2,863
CURRENT ASSETS			
Debtors	7	5,893	
Cash at bank and in hand		212,598	
		<u>218,491</u>	
CREDITORS: Amounts falling due within one year	8	(12,468)	
NET CURRENT ASSETS			<u>206,023</u>
NET ASSETS			<u><u>£ 208,886</u></u>
RESERVES			
Unrestricted funds	9	10,550	
Restricted funds	9	198,336	
		<u>£ 208,886</u>	

The financial statements were approved by the trustees on 10 October 2021 and signed on their behalf by

Margaret Webster, Trustee



The notes on pages 10 to 16 form part of these financial statements

**COMHALTAS IN BRITAIN
NOTES TO THE ACCOUNTS
FOR THE PERIOD FROM 9 OCTOBER 2019 TO 31 DECEMBER 2020**

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1a. Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 issued in February 2016, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Comhaltas in Britain 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(s).

1b. Preparation of the accounts on a going concern basis

Comhaltas in Britain has reported a surplus of £208,886 for the year. Based on current cash in bank, projected expenditure and committed funding the trustees are of the view that with due diligence the charity will continue to function and thrive.

The majority of our funding comes in form of an annual grant from the Irish Government Emigrant Support Programme which we are extremely grateful to receive. Over the years we have built up a very good relationship with the Department and hope this will continue long-term. However, we do appreciate that we cannot rely solely on these funds and so continue to hold annual events and functions to raise funds. In the next 12 months we hope to undertake such projects and activities as the All Britain Fleadh, Concerts and Workshops. We also plan to organise fundraising raffles and activities such as the Wild Atlantic Way which is due to be launched in the autumn.

The Trustees therefore believe it appropriate to prepare the financial statement as an ongoing concern.

**COMHALTAS IN BRITAIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE PERIOD FROM 9 OCTOBER 2019 TO 31 DECEMBER 2020**

1. Accounting policies (CONTINUED)

1c. Income

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.

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

1d. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the CIO; this is normally on notification of the interest paid or payable by the Bank.

1e. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of staff time and associated support costs.
- Expenditure on charitable activities includes the direct costs of providing the services and other activities undertaken to further the purposes of the charity and includes their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1f. Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the CIO. Designated funds are unrestricted funds of the CIO which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations or grants which the donor has specified are to be used solely for particular purposes/areas of the CIO's work or for specific projects undertaken by the CIO.

**COMHALTAS IN BRITAIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE PERIOD FROM 9 OCTOBER 2019 TO 31 DECEMBER 2020**

1. Accounting policies (CONTINUED)

1g. Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in the period.

1h. Taxation

The CIO is exempt from taxation under sections 466 to 493 of the Corporation Tax Act 2010.

1i. Tangible fixed assets

Fixed assets are shown at historical cost. The cost of minor additions costing less than £500 are not capitalised.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life by the straight line method.

	%
Computer equipment	33

1j. Debtors

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

1k. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1l. Creditors and provisions

Creditors and provisions are recognised where the CIO 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.

COMHALTAS IN BRITAIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE PERIOD FROM 9 OCTOBER 2019 TO 31 DECEMBER 2020

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Donation from Comhaltas Ceoltóirí Éirean	(24,482)	160,466	135,984
Department of Foreign Affairs and Trade; Emigrant Support Programme grant	-	150,498	150,498
The National Lottery Community Fund	-	7,850	7,850
Embassy of Ireland	-	4,305	4,305
Bemis - Emergency Covid fund	-	200	200
Contributions from Comhaltas Ceoltóirí Éirean Dublin	60,635	-	60,635
Donations	1,082	-	1,082
	<u>£ 37,235</u>	<u>£ 323,319</u>	<u>£ 360,554</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Memberships	13,243	-	13,243
Ticket Sales	2,062	-	2,062
Convention	2,850	-	2,850
	<u>£ 18,155</u>	<u>£ -</u>	<u>£ 18,155</u>

COMHALTAS IN BRITAIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE PERIOD FROM 9 OCTOBER 2019 TO 31 DECEMBER 2020

4. ACTIVITIES

	Unrestricted Note	Funds £	Restricted Funds £	Total 2020 £
Grants paid out		200	3,157	3,357
Grant returned to funder		-	(9,000)	(9,000)
Convention costs		-	5,720	5,720
All Britain Fleadh		2,730	-	2,730
Workshop leaders		-	2,000	2,000
Irish language and Gaelic Voices		-	1,500	1,500
Health & Wellbeing Project		-	66	66
Echoes of Erin		-	2,370	2,370
Feile		-	3,755	3,755
Music and drama EXPO		-	535	535
Music video		1,500	-	1,500
Adjudicators Seminar		-	1,006	1,006
Accreditation		-	5,895	5,895
Christmas Project		-	259	259
Member Development, PR & Marketing		-	740	740
Rent		-	3,100	3,100
Telephone		-	588	588
Subscriptions including those paid to Comhaltas in Dublin		12,807	-	12,807
Salaries		25,740	84,809	110,549
Recruitment & training		-	3,581	3,581
Other staff costs		-	1,042	1,042
Travelling and meeting costs		-	3,978	3,978
Printing, postage and stationery		-	1,569	1,569
Repairs & renewals		-	355	355
Other office costs		-	657	657
IT costs		-	4,311	4,311
Payroll running costs		-	518	518
Independent examiner's fee		-	2,160	2,160
Bank charges		452	-	452
Sundry expenses		-	312	312
Depreciation		1,411	-	1,411
		<u>£ 44,840</u>	<u>£ 124,983</u>	<u>£ 169,823</u>

5. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Independent examiner's fee	-	2,160	2,160
	<u>£ -</u>	<u>£ 2,160</u>	<u>£ 2,160</u>

COMHALTAS IN BRITAIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE PERIOD FROM 9 OCTOBER 2019 TO 31 DECEMBER 2020

6. TANGIBLE FIXED ASSETS

	Computer Equipment £
Cost	
Donated by Comhaltas Ceoltóirí Éirean	4,557
Additions	4,274
At 31 December 2020	8,831
Depreciation	
Depreciation on assets donated by Comhaltas Ceoltóirí Éirean	4,557
For the period	1,411
At 31 December 2020	5,968
Net Book Amounts	
At 31 December 2020	£ 2,863

7. DEBTORS

	2020 £
Other debtors	5,893
	£ 5,893

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £
Trade creditors	32
Other creditors including taxation and social security	1,206
Accruals and deferred income	11,230
	£ 12,468

COMHALTAS IN BRITAIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE PERIOD FROM 9 OCTOBER 2019 TO 31 DECEMBER 2020

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Fund Balances at 31 December 2020 are represented by			
Tangible fixed assets	2,863	-	2,863
Current assets	9,555	208,936	218,491
Current liabilities	(1,868)	(10,600)	(12,468)
Total Net Assets	£ 10,550	£ 198,336	£ 208,886

10. EMPLOYMENT COSTS

Comhaltas in Britain considers its Key Management Personnel to be the trustees and the staff members.

Employee costs during the period amounted to:	2020 £
Wages and salaries	102,208
Social security costs	5,275
Other pension costs	3,066
	£ 110,549

The average monthly numbers of employees during the period was 4.

No employee earned more than £60,000 per annum during the period.

11. RELATED PARTIES, TRUSTEES' EXPENSES and REMUNERATION

The trustees all give their time and expertise freely without any form of remuneration or other benefit in cash or kind. Three trustees have been reimbursed £478 in total for travel, hotel and subsistence costs incurred when attending meetings on behalf of the organisation.

There were no related party transactions during the period.