

**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)  
FOR THE PERIOD FROM 9 OCTOBER 2019 TO 31 DECEMBER 2020**

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)  
FOR THE PERIOD FROM 9 OCTOBER 2019 TO 31 DECEMBER 2020**

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

A handwritten signature in black ink, appearing to read 'Theresa Gallagher-Murphy', with a large, stylized flourish at the end.



**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**

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

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

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>
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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>
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**

	<b>Unrestricted Note</b>	<b>Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>
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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>
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**

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

**7. DEBTORS**

	<b>2020 £</b>
Other debtors	5,893
	<hr/>
	£ 5,893
	<hr/> <hr/>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**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**

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

**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:	<b>2020 £</b>
Wages and salaries	102,208
Social security costs	5,275
Other pension costs	3,066
	<b>£ 110,549</b>

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.