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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.

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 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.

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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

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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.

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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><u>178,763</u></u>	<u><u>208,886</u></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
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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 Éireann 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
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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
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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.

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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)