

# **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**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Income</b>					
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
<b>Total Income</b>		<u>48,762</u>	<u>93,507</u>	<u>142,270</u>	<u>149,113</u>
<b>Expenditure</b>					
Expenditure on charitable activities	4	65,207	105,312	170,519	179,236
<b>Total Expenditure</b>		<u>65,207</u>	<u>105,312</u>	<u>170,519</u>	<u>179,236</u>
Transfer between funds		0	0	0	0
<b>Net incoming (outgoing) resources for the period</b>		<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
<b>Funds carried forward at 31 December 2022</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible Assets	5	610	2,671
<b>CURRENT ASSETS</b>			
Debtors	6	0	0
Cash at bank and in hand		155,413	184,234
		155,413	184,234
<b>CREDITORS:</b> Amounts falling due within one year	7	5,511	8,142
<b>NET CURRENT ASSETS</b>		149,902	176,092
<b>TOTAL NET ASSETS</b>		<b>150,513</b>	<b>178,763</b>
<b>RESERVES</b>			
Unrestricted Funds - General Funds	8	84,812	101,257
Restricted Funds	9	65,701	77,506
		<b>150,513</b>	<b>178,763</b>

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
	<b>37,345</b>	<b>1,300</b>	<b>38,645</b>	<b>38,837</b>

**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
	<b>11,417</b>	<b>0</b>	<b>11,417</b>	<b>27,004</b>

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

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
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**

	<b>Brought forward £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>Carried forward £</b>
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**

	<b>Brought forward £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>Carried forward £</b>
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.

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
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)