

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.

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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 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 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 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.

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Trustees' Annual Report for the year ended 31 December 2023

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.

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 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 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.

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;

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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:-



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 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	46,996	(58,335)	-	(11,339)
Restricted funds:-				
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

<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 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

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		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	