LIVERPOOL IRISH CENTRE

England & Wales · Charity number 1189855

Details

Status	Registered
Legal form	CIO
Registered	2020-06-09
Register	View on the Charity Commission register

Contact

Address	Liverpool Irish Centre 6 Boundary Lane Everton Liverpool L6 5JG
Phone	01512631808
Email	ADMIN@LIVERPOOLIRISHCENTRE.ORG
Website	www.liverpoolirishcentre.org

Activities

Objects: A) TO PROMOTE THE BENEFIT OF THE RESIDENTS OF MERSEYSIDE AND ITS ENVIRONS, PARTICULARLY BUT NOT EXCLUSIVELY THOSE WHO ARE IRISH OR OF IRISH DESCENT, WITHOUT DISTINCTION OF AGE, SEX, RACE, POLITICAL OR RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING THE STATUTORY AUTHORITIES, VOLUNTARY ORGANISATIONS, INSTITUTIONS AND INHABITANTS IN A COMMON EFFORT, TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR HEALTH RECREATION AND LEISURE TIME, OCCUPATION, WITH THE OBJECTIVE OF IMPROVING CONDITIONS OF LIFE FOR THE INHABITANTS AND TO PROMOTE ALL OR ANY OBJECTS FOR THE BENEFIT OF THE COMMUNITY WHICH NOW OR HEREAFTER MAY BE DEEMED BY LAW TO BE CHARITABLE.B) TO ADVANCE THE EDUCATION OF THE PUBLIC IN IRISH CULTURE AND HERITAGE.

Activities: Irish Community & Cultural Centre

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Knowsley
- Lancashire
- Liverpool City
- St Helens
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£373,768	£379,697	-	-
2024-03-31	£365,245	£382,245	-	-
2023-03-31	£365,807	£400,457	-	-
2022-03-31	£320,000	£360,000	-	-
2021-03-31	£193,087	£214,478	-	-

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Trustees

Name	Role	Appointed
Breda Gaffney		2025-11-07
Catherine McCarthy		2024-11-14
Claire Byrne		2025-11-07
Elaine Gorman		2024-11-14
Geraldine Bougourd		2025-11-07
Jimmy Hogan		2024-11-14
Kevin Brennan		2021-09-16
Kevin Cuddy		2025-11-07
Mary Ann Royce		2021-09-16
Paul Hardiman		2021-09-16
RACHEL ASPINALL		2022-11-03

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LIVERPOOL IRISH CENTRE

England & Wales - Charity number 1189855

Accounts

REGISTERED CHARITY NUMBER: 1189855

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

FOR

LIVERPOOL IRISH CENTRE

Malthouse & Company Chartered Accountants
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

LIVERPOOL IRISH CENTRE

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FOR THE YEAR ENDED 31 MARCH 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives, aims, and significant activities

Liverpool Irish Centre has continued to enable and expand a range of cultural activities including Irish Dancing; Irish Music; Irish Language; Sequence Dancing; Irish Flute (marching) band; Lowlands Ceili Music Group; Irish Book Club; Irish Choir, Liverpool Irish Rovers, Youth Gaelic games training, Ceilis and concerts featuring Irish music and dance. Our An Tostal event attracts families and young people to the centre and a series of "In the Shed" learning, craft and skills sessions have provided opportunities to engage in outdoor activities and introduce the work of the centre to a more diverse audience. This year, both dance and music classes for adults have been successfully launched and our plans include more spoken word offerings and continuing development of relationships with Liverpool Irish Festival, Leeds Irish Centre, Liverpool Signing Choir and many others. It is a year where we have seen our visibility increase and our work has been recognised by the Irish government and City Council as providing a cultural safe and inclusive space for our communities.

The Liverpool Irish Centre has continued to provide welfare services for the elderly and vulnerable as follows: tea dances and lunch clubs for pensioners; health and fitness activities such as working in the garden which is in the grounds of the centre, weight monitoring, healthy cooking and walking and yoga incorporating chair yoga for the less mobile. We have ambitions to launch work to provide digital support to reduce concerns about engaging with technology for personal and financial management and connection with friends and family worldwide. The Liverpool Irish Centre is a regular base for the John Mitchels and Wolfe Tones Gaelic games clubs and the GAA County Board meet at the Centre regularly. The sheer joy of the youngsters attending Sunday morning sessions is infectious and delightful to see.

The Liverpool Irish Centre is the established home of Irish culture on Merseyside and is now in its twenty-sixth year at Boundary Lane. Additionally, we have intentions to celebrate our upcoming 30th birthday with a series of capital investments and events. We know that hundreds of people come through the doors each week to engage in the activities listed above and or simply to sit and talk, play cards, watch sport. The warmth of the atmosphere in the centre is widely recognised and we are seen as a positive element in reducing social isolation within the community.

Although the emphasis and focus is on Irish-related activities and the majority of customers are Irish or of Irish descent, the activities are open to all and many who have no connections with Ireland come to learn to dance and play music or attend a class or a concert or function. In addition, the centre has forged strong links with others such as the Indian, Nepalese and Polish communities who regularly use the premises for their functions. We hope to work with the African Caribbean Centre in the coming year to look at our shared areas of heritage particularly in the arts.

The Liverpool Irish Centre has strong links and associations with other institutions such as Irish Community Care; The Irish Festival, the Irish government; the Irish in Britain group; local universities including the Institute of Irish Studies; local and Irish media in Britain. Locally, the Irish Centre has supported activities with community neighbourhood groups such as Liverpool Six Community Centre. The Liverpool Irish Centre operates as a hub for all of these organisations and community support ventures, working hard to bring in funding and trading to support the upkeep of the building. It is predominantly volunteer led so uses the social capital and skills of the volunteers to create a thriving community. Our network continues to grow and diversify. Local councillors, MPs and people from the media take a real interest in the Centre and our influence as a provider to the local community has grown. It is recognized for what it is - a unique community centre where people are made welcome and enjoy the entertainment and company. The centre has diversified and brought in activities attractive to people of all ages and backgrounds. We have strong connections with the Irish Consulate, the Emigrant Support Programme, Liverpool City Council, Feeding Liverpool, Liverpool Institute of Irish Studies and the Liverpool Irish Festival.

Our brochure captures the spirit of the year in words from participants and with photographs which speak a thousand words. From the garden to the panto to the grotto, every season brings its major events. The traditional blends well with the new giving us the capacity to celebrate heritage while looking forward into a sustainable future.

Social investments
We facilitate local communities, schools, churches and, also provide opportunities to hold functions after funerals. We welcome groups from all ethnic backgrounds to have social and other activities. Perhaps the most obvious social benefit is in providing a safe and low-cost programme of events in an area of substantial disadvantage. We recognise a need to be more specific about the social benefits of our many programmes and so we ask for your help in completing forms and engaging with us to provide the data we need to show our value to all our community groups.

Beneficiaries
All members of our community benefit from our activities, advice and support we give. The local community have a facility for fundraising and a place where receptions after funerals can take place. Liverpool Irish Centre is there to serve all people irrespective of their race, religion, gender or economic circumstances. The building is wheel chair accessible and groups recognise diverse needs and abilities in their scheduling and programming.

Building maintenance
During the year we have continued to make improvements to the building infrastructure and outside space. We have been very grateful to our funders and to the internal fundraising events particularly in respect of the refurbishment of the toilets and the endless energy of volunteer help in clearing and cleaning. The skip nights have given us the space to review previously unused areas of the centre and again we look to the support of our user groups in enabling the maximum use of the space.

FINANCIAL REVIEW

Financial position

This set of accounts remains positive but reflective of the current economic climate.

The financial review must focus on the importance of sustaining the Centre and the support of our funders remains crucial. This year has given us considerably more confidence in understanding the funding framework of the Irish Government and we again would draw your attention to the number of funders engaging with us at the present time.

Over time, we have managed to create unrestricted funding from donations and internal centre fundraising from groups and events. This brings confidence about the future and our ability to manage the costs of running and maintaining the building. However, the reality is that the fabric of the building requires considerable repair and renewal and with a seventeen year lease we are planning fundraising activities to help support key infrastructure needs, in particular, the plumbing. As we have modernised and diversified what we do at the Irish Centre in the last few years we now have to modernise the building to support the user groups and maintain the fabric of the premises.

Important to the management of the building is the membership scheme and we are currently investigating IT options to increase the funding available through this route. Automating renewals and reminders will provide a regular source of income and we thank everybody who helps the Centre financially in this way. We are a charitable organisation structured as a Community Interest Organisation meaning that any profit generated is reinvested for the benefit of the community. We have made improvements and will continue to depend on the support of our friends and patrons and the various funds and institutions who are so generous to us year on year.

Finally a word of thanks to our centre staff and all the volunteers and helpers. And to everyone who walks in to buy a pint or a bag of sausages - every bar of chocolate and packet of Taytos helps. You are wonderful. Go raibh maith agat.

Investment policy and objectives

The powers of the Executive Committee in relation to the investments are clearly set out in sections 4a and 4d of the constitution, a copy of which has been lodged with the Charity Commission.

Reserves policy

The Executive Committee have established a policy whereby the unrestricted funds not committed or invested on tangible fixed assets of the charity should be two months of the resources expended, which equates to approximately £55,000 - £65,000. At this level, the Executive Committee feel that they would be able to carry on the charity's activities in the event of a significant drop in income. At present, the unrestricted reserves of £34,757 do not reach the target level and the members of the Executive Committee are considering ways to increase funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure and appointment of trustees

A Board of Trustees of up to twelve elected volunteer members meets monthly and administers the organisation. Meetings are both in person and online to support the involvement of a more diverse range of trustees. The Centre Manager attend ex-officio. A smaller number of subgroups take the lead on key policy areas such as Finance and Fundraising, Buildings and Maintenance, Policy and Governance, Events and Culture, Volunteering. The subgroups report to the Board of Trustees. Under the CIO rules, the board can also co-opt members with specific skills to support projects and provide advice. We have used this effectively during the past year and will continue to seek to attract the skills we need through co-option and our supporters in this way will be able to either continue as co-opted members or come before future AGMs for full election. This year we are piloting a scheme to increase the voice of our younger members on the Board. Developing trustees for the future is important and we have been supported in this aspiration by our funders. We look for you to give our full support.

Last year we signalled a time of change as we moved to a different structure within the centre. Although we still have a small core of paid staff the changes we have made have enabled us to work with change and also to develop the younger members of our centre staff base. We have been able to look for more paid support through fixed term contracts and developing existing roles. We have also looked to freelance practitioners for particular areas of skill, in particular fundraising.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1189855

Principal address

6 Boundary Lane
Everton
Merseyside
L6 5EH

Trustees

A Billing (resigned 1.11.24)
P Hardiman
L Anderson (resigned 4.6.24)
M Royce
K Brennan
R Aspinall
L McGuire (resigned 1.1.25)
S Egan (resigned 11.4.24)
D Doolin (resigned 16.5.24)
E Gorman (appointed 14.11.24)
C McCarthy (appointed 14.11.24)
J Hogan (appointed 14.11.24)

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Malthouse & Company Chartered Accountants
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
M Royce - Trustee

Independent examiner's report to the trustees of Liverpool Irish Centre
I report to the charity trustees on my examination of the accounts of Liverpool Irish Centre (the Trust) for the year ended 31 March 2025.

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').

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 applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Guy Playfer BA FCA
The Institute of Chartered Accountants in England and Wales

Malthouse & Company Chartered Accountants
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

Date: .....

LIVERPOOL IRISH CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	40,998	-	40,998	36,614
Charitable activities	4				
Improving community life		13,000	59,548	72,548	78,830
Other trading activities	3	260,222	-	260,222	249,801
Total		314,220	59,548	373,768	365,245
EXPENDITURE ON					
Raising funds	5	257,005	14,653	271,658	275,880
Charitable activities	6				
Improving community life		54,711	53,328	108,039	107,058
Total		311,716	67,981	379,697	382,938
NET INCOME/(EXPENDITURE)		2,504	(8,433)	(5,929)	(17,693)
RECONCILIATION OF FUNDS					
Total funds brought forward		49,180	26,571	75,751	93,444
TOTAL FUNDS CARRIED FORWARD		51,684	18,138	69,822	75,751

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	11	16,927	-	16,927	10,450
CURRENT ASSETS					
Stocks	12	8,317	-	8,317	7,598
Cash at bank and in hand		37,657	18,138	55,795	69,089
		45,974	18,138	64,112	76,687
CREDITORS					
Amounts falling due within one year	13	(11,217)	-	(11,217)	(11,386)
NET CURRENT ASSETS		34,757	18,138	52,895	65,301
TOTAL ASSETS LESS CURRENT LIABILITIES		51,684	18,138	69,822	75,751
NET ASSETS		51,684	18,138	69,822	75,751

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2025

FUNDS	14		
Unrestricted funds		51,684	49,180
Restricted funds		18,138	26,571
TOTAL FUNDS		69,822	75,751

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
M Royce - Trustee

.....
R Aspinall - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Individual assets costing £500 or more are capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property improvements - 10% p.a. on cost
Fixtures, fittings & equipment - 25% p.a. on cost

STOCKS

Stocks consist of bar and shop supplies and are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

continued...

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HIRE PURCHASE AND LEASING COMMITMENTS
Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations and gifts	20,467	21,859
Door income	6,148	4,292
Other income	14,383	10,463
	40,998	36,614

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Bar	208,051	209,277
Irish provisions	52,171	40,524
	260,222	249,801

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25 £	31.3.24 £
Grants	Improving community life	72,548	78,830

Grants received, included in the above, are as follows:

	31.3.25 £	31.3.24 £
Irish Youth Foundation	6,250	7,000
Ireland Fund of GB	10,000	7,000
Department of Foreign Affairs and Trade; Emigrant Support Programme	42,500	48,750
Citizens Advice - Feeding Liverpool	11,298	16,080
Liverpool City Council - Local Neighbourhood Fund	2,500	-
	72,548	78,830

The grant received in the year from the Department of Foreign Affairs and Trade: Emigrant Support Programme is restricted for expenditure on events organised for elders and for the salaries of a Finance Officer and a Welfare and Elderly Officer.

5. RAISING FUNDS

OTHER TRADING ACTIVITIES

	31.3.25 £	31.3.24 £
Opening stock	7,598	7,794
Purchases	135,947	139,246
Closing stock	(8,317)	(7,598)
Staff costs	86,481	91,698
Rent	6,000	6,000
Rates and insurance	2,629	1,850
Light heat and telephone	5,860	6,901
Other costs	980	1,375
Depreciation	8,886	5,045
	246,064	252,311

All costs, unless easily identifiable, have been apportioned between Fundraising Trading and Support Costs at 30% and 70% respectively. This ratio is considered by the trustees to fairly reflect the split of expenditure undertaken within the charity.

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Improving community life	27,723	80,316	108,039

7. SUPPORT COSTS

	Finance	Other	Governance costs	Totals
	£	£	£	£
Improving community life	220	70,046	10,050	80,316

Support costs, included in the above, are as follows:

	31.3.25 Improving community life	31.3.24 Total activities
	£	£
Bank charges	220	618
Rent	14,000	14,000
Rates and insurance	6,135	4,317
Light heat and telephone	13,674	16,102
Repairs, maintenance & other project costs	34,317	28,119
Sundries	1,920	3,903
Professional fees	5,700	2,875
Accountancy fees	2,350	2,150
Independent examination	2,000	2,000
	80,316	74,084

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Charity staff	1	1
Bar staff	9	10
	10	11

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	36,614	-	36,614
Charitable activities			
Improving community life	16,000	62,830	78,830
Other trading activities	249,801	-	249,801
Total	302,415	62,830	365,245
EXPENDITURE ON			
Raising funds	251,467	24,413	275,880
Charitable activities			
Improving community life	55,205	51,853	107,058
Total	306,672	76,266	382,938

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(4,257)	(13,436)	(17,693)
RECONCILIATION OF FUNDS			
Total funds brought forward	53,437	40,007	93,444
TOTAL FUNDS CARRIED FORWARD	49,180	26,571	75,751

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024	115,097	58,696	173,793
Additions	-	15,364	15,364
At 31 March 2025	115,097	74,060	189,157
DEPRECIATION			
At 1 April 2024	115,097	48,246	163,343
Charge for year	-	8,887	8,887
At 31 March 2025	115,097	57,133	172,230
NET BOOK VALUE			
At 31 March 2025	-	16,927	16,927
At 31 March 2024	-	10,450	10,450

continued...

12. STOCKS

	31.3.25	31.3.24
	£	£
Stocks	8,317	7,598

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Taxation and social security	6,591	5,933
Other creditors	4,626	5,453
	11,217	11,386

14. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	49,180	2,504	51,684
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	12,131	(7,871)	4,260
Ireland Fund of Great Britain	-	10,000	10,000
Citizens Advice - Feeding Liverpool	14,440	(11,262)	3,178
Liverpool City Council - Local Neighbourhood Fund	-	700	700
	26,571	(8,433)	18,138
TOTAL FUNDS	75,751	(5,929)	69,822

continued...

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	314,220	(311,716)	2,504
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	29,500	(37,371)	(7,871)
Irish Youth Foundation	6,250	(6,250)	-
Ireland Fund of Great Britain	10,000	-	10,000
Citizens Advice - Feeding Liverpool	11,298	(22,560)	(11,262)
Liverpool City Council - Local Neighbourhood Fund	2,500	(1,800)	700
	59,548	(67,981)	(8,433)
TOTAL FUNDS	373,768	(379,697)	(5,929)

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	53,437	(4,257)	49,180
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	21,528	(9,397)	12,131
Irish Youth Foundation	2,305	(2,305)	-
Ireland Fund of Great Britain	4,000	(4,000)	-
The National Lottery Community Fund	6,405	(6,405)	-
Citizens Advice - Feeding Liverpool	5,769	8,671	14,440
	40,007	(13,436)	26,571
TOTAL FUNDS	93,444	(17,693)	75,751

continued...

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	302,415	(306,672)	(4,257)
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	32,750	(42,147)	(9,397)
Irish Youth Foundation	7,000	(9,305)	(2,305)
Ireland Fund of Great Britain	7,000	(11,000)	(4,000)
The National Lottery Community Fund	-	(6,405)	(6,405)
Citizens Advice - Feeding Liverpool	16,080	(7,409)	8,671
	62,830	(76,266)	(13,436)
TOTAL FUNDS	365,245	(382,938)	(17,693)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	53,437	(1,753)	51,684
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	21,528	(17,268)	4,260
Irish Youth Foundation	2,305	(2,305)	-
Ireland Fund of Great Britain	4,000	6,000	10,000
The National Lottery Community Fund	6,405	(6,405)	-
Citizens Advice - Feeding Liverpool	5,769	(2,591)	3,178
Liverpool City Council - Local Neighbourhood Fund	-	700	700
	40,007	(21,869)	18,138
TOTAL FUNDS	93,444	(23,622)	69,822

continued...

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	616,635	(618,388)	(1,753)
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	62,250	(79,518)	(17,268)
Irish Youth Foundation	13,250	(15,555)	(2,305)
Ireland Fund of Great Britain	17,000	(11,000)	6,000
The National Lottery Community Fund	-	(6,405)	(6,405)
Citizens Advice - Feeding Liverpool	27,378	(29,969)	(2,591)
Liverpool City Council - Local Neighbourhood Fund	2,500	(1,800)	700
	122,378	(144,247)	(21,869)
TOTAL FUNDS	739,013	(762,635)	(23,622)

The Department of Foreign Affairs and Trade; Emigrant Support Programme has funded the Elderly Project and the salaries and expenses of a Finance Officer and a Welfare and Elderly Officer in the year. The grant awarded covers the period 1 July 2024 to 30 June 2025.

The Irish Youth Foundation provides funding for the caretaker and equipment.

The Ireland Fund of Great Britain is funding the Men's Shed and its various uses.

The Citizens Advice grant is in relation to the Feeding Liverpool project to support people over 65 during the cost of living crisis.

The Local Neighbourhood Fund is providing funds to better utilise the charity's outdoor spaces.

continued...

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

16. ULTIMATE CONTROLLING PARTY

The charity was under the control of the trustees for the period under review.

LIVERPOOL IRISH CENTRE

England & Wales - Charity number 1189855

Accounts

REGISTERED CHARITY NUMBER: 1189855

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

FOR

LIVERPOOL IRISH CENTRE

Malthouse & Company Chartered Accountants
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

LIVERPOOL IRISH CENTRE

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FOR THE YEAR ENDED 31 MARCH 2024

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

In fulfilment of its charitable objectives the Liverpool Irish Centre enables the following cultural activities to take place: Irish Dancing; Irish Music; Irish Language; Sequence Dancing; Irish Flute (marching) band; Lowlands Ceili Music Group; Irish Book Club; Irish Choir, Liverpool Irish Rovers, Youth gaelic games training, Ceilis and concerts featuring Irish music and dance. Our annual An Tostal event attracts families and young people to the centre providing opportunities to engage in outdoor activities and introduce the work of the centre to a more diverse audience.

The Liverpool Irish Centre also provides welfare services for the elderly and vulnerable as follows: tea dances and lunch clubs for pensioners; health and fitness activities such as working in the garden which is in the grounds of the Centre, weight monitoring, healthy cooking and walking and yoga incorporating chair yoga for the less mobile.

The Liverpool Irish Centre is a regular base for the John Mitchels and Wolfe Tones Gaelic games clubs and the GAA County Board meet at the Centre regularly.

The Liverpool Irish Centre is the established as the home of Irish culture on Merseyside and is now in its twenty fifth year at Boundary Lane. During that time, hundreds of people have come through the doors each week to engage in the activities listed above. Although the emphasis and focus is on Irish related activities and the majority of customers are Irish or of Irish descent, the activities are open to all and many who have no connections with Ireland come to learn to dance and play music or attend a class or a concert or function. In addition, the Centre has forged strong links with others such as the Indian, Nepalese and Polish communities who regularly use the premises for their functions.

The Liverpool Irish Centre has strong links and associations with other institutions such as Irish Community Care; The Irish Festival, the Irish government; the Irish in Britain group; local universities including the Institute of Irish Studies; local and Irish media in Britain. Locally, the Irish Centre has supported activities with community neighbourhood groups such as Liverpool Six Community Centre.

The Liverpool Irish Centre operates as a hub for all of these organisations and community support ventures, working hard to bring in funding and trading to support the upkeep of the building. It is predominantly volunteer led so uses the social capital and skills of the volunteers to create a thriving community.

OBJECTIVES AND ACTIVITIES

Significant activities

One of most successful groups operating from the Centre is the running club, the Liverpool Irish Rovers, which started in 2019 and whose numbers rise steadily year on year. The shirts are now familiar to all who run in the Parkrun every Saturday and around the streets of Liverpool. The group 'take over' the Parkrun at Croxteth at St Patrick's time - it has become another tradition. Many of the runners are now members of the Centre. The runners have also taken part in a "25k for 25 years" fundraiser this year to help raise funds for our Playground. St Patrick's Day Mass opens a festival that takes up much of the month of March with concerts and events.

The annual pantomime was sold out weeks in advance of the performances in February, and for the first time a fourth night had to be added. The production was, based on the original fairytale with an Irish twist 'O'Laddin' set in BallyStMichael, where the traditional is mixed with the anarchic and chaotic. All those who took part were regular patrons of the Centre and it brings out the best of our theatrical, musical and dancing talents on an annual basis. The panto also serves as an important fundraiser for the Centre.

The Liverpool Irish Choir has grown from strength to strength this year, with a group of over 40 members, many of whom are new to singing in public, engaging in various performances throughout the year. During the Irish Festival the choir performed a new piece of work composed as part of the famine memorial and have sung jointly with Leeds Irish Centre Choir and Hope University Choir. Increasingly in demand, the now annual Carols by Candlelight Concert has seen the choir regularly performing at the Centre. The well- being advantages of being part of a musical community have been evident in feedback from the choir members.

Christmas continued the great grotto tradition, now firmly established as part of our festive offering. Over the Sundays of advent, hundreds of children were able to visit Santa in his grotto (the shed, in the garden). The Christmas wreath creation continues to be popular and workshop are now staged over several sell out nights in the run up to Christmas. These events and the associated groups are managed predominantly by volunteers who give their time and energy to maintain and grow the support and influence the groups have in providing an inclusive and safe place for the community it serves.

A huge number and variety of acts have graced the Irish Centre over the course of the year. Most Sundays feature artists who play to perhaps 50 or so people. The Sunday sessions are important as family and community events and part of our mission to combat isolation and encourage inclusion. Larger events take place across the year where hundreds of people will come to see acts such as the Wolfe Tones. All of this is important for the cultural life of the Centre and, also its commercial viability. The larger events help to subsidise live music and emerging artists playing to smaller audiences. The majority of the groups work on a low cost or no cost basis to ensure we are not excluding people from activities due to economic frailty. As such, we only see trading income over the weekend as a rule and so bringing in good attendances is very important to support the maintenance and upkeep of the building.

The garden was a great success through the Summer and Autumn and several of our members undertook a City and Guilds course in horticulture, all completing and passing with flying colours. We continue with growing fruit and vegetables and creating a sustainable green space for people to come and enjoy. Our inner city location and the socio- economic framework of the locality means that the green space access is particularly important. The shed was initially used as a base for the Men's Group supporting mental health and the gardeners but is now frequently used for smaller group activities by the whole community.

OBJECTIVES AND ACTIVITIES

Our network continues to grow and diversify. Local councillors, MPs and people from the media take a real interest in the Centre and our influence as a provider to the local community has grown. It is recognized for what it is - a unique community centre where people are made welcome and enjoy the entertainment and company. The centre has diversified and brought in activities attractive to people of all ages and backgrounds. We have strong connections with the Irish Consulate, the Emigrant Support Programme, Liverpool City Council, Feeding Liverpool, Liverpool Institute of Irish Studies and the Liverpool Irish Festival.

During the year we have made a number of minor improvements to the building infrastructure, but much remains to be done. We have seen updates to the internal shutter doors, which are a vital aspect in the multi-use of the building. We have updated the chairs and benches in the centre and internal décor has been updated throughout the building. We have been grateful to local business support in repairing fencing and painting needs. In providing a new playground area, we received funding from LCC, but, were mostly dependant on internal fundraising events, in particular a sponsored run by the Liverpool Irish Rovers. Feeding Liverpool has supported our elderly projects with food provision, particularly hot food through winter months.

Social investments

The charity provides young people with an environment to learn about their culture and develop skills in music and dancing. It also provides facilities to act as a base for meetings and fundraising for the various teams. We also provide for our elderly people by arranging a number of social functions on a regular basis where they can meet socially and get advice on social welfare problems if necessary. We facilitate local communities, schools, churches and, also provide opportunities to hold functions after funerals. We welcome groups from all ethnic backgrounds to have social and other activities. Perhaps the most obvious social benefit is in providing a safe and low-cost programme of events in an area of substantial disadvantage.

Beneficiaries

All members of our community benefit from our activities, advice and support we give. The local community have a facility for fundraising and a place where receptions after funerals can take place. Liverpool Irish Centre is there to serve all people irrespective of their race, religion, gender or economic circumstances. The building is wheel chair accessible and groups recognise diverse needs and abilities in their scheduling and programming.

FINANCIAL REVIEW

Financial position

This set of accounts positive but reflective of the current economic climate. We have made a small deficit of £3,000 this year, in the trading account, which recognises the increase cost of utilities and all supplies. Despite the ongoing support of our members and customers and the great work by staff and volunteers, we face a tough financial climate. This highlights our need for ongoing support and donations. It is clear that the Centre is an important place in the lives of many people, offering a place for enjoyment and recreation, a place to have a party and also a place to go at times of sadness.

The financial review must focus on the importance of sustaining the Centre and the support of our funders remains crucial. For not far short of twenty years the Irish government (now through the Emigrant Support Programme) has provided financial assistance to the Centre. We do not take it for granted. It is for us vital that we keep in mind the values that they would wish to see us espouse when we plan the future of the Centre. We receive regular grants from a variety of other funders including the Irish Fund Great Britain, Liverpool City Council and the Irish Youth Foundation and Feeding Liverpool.

Over time, we have managed to create unrestricted funding from donations and internal centre fundraising from groups and events. This brings confidence about the future and our ability to manage the costs of running and maintaining the building. However, the reality is that the fabric of the building requires considerable repair and renewal and with an eighteen year lease we are planning fundraising activities to help support key infrastructure needs, in particular, the plumbing. As we have modernized and diversified what we do at the Irish Centre in the last few years we now have to modernise the building to support the user groups and maintain the fabric of the premises.

Important to the management of the building is the membership scheme and we are currently investigating IT options to increase the funding available through this route. Automating renewals and reminders will provide a regular source of income and we thank everybody who helps the Centre financially in this way. We are a charitable organisation structured as a Charitable Incorporated Organisation meaning that any profit generated is reinvested for the benefit of the community. We have made improvements and will continue to depend on the support of our friends and patrons and the various funds and institutions who are so generous to us year on year.

Investment policy and objectives

The powers of the Executive Committee in relation to the investments are clearly set out in sections 4a and 4d of the constitution, a copy of which has been lodged with the Charity Commission.

Reserves policy

The Executive Committee have established a policy whereby the unrestricted funds not committed or invested on tangible fixed assets of the charity should be two months of the resources expended, which equates to approximately £55,000 - £65,000. At this level, the Executive Committee feel that they would be able to carry on the charity's activities in the event of a significant drop in income. At present, the unrestricted reserves of £38,730 do not reach the target level and the members of the Executive Committee are considering ways to increase funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation.

Organisational structure and appointment of trustees

A Board of Trustees of up to twelve elected volunteer members meets monthly and administers the organisation. Meetings are both in person and online to support the involvement of a more diverse range of trustees. The Finance Officer and Centre Management attend ex-officio. A smaller number of subgroups take the lead on key policy areas such as Fundraising, Buildings and Maintenance, Policy and Governance, Events and Culture. The subgroups report to the Board of Trustees. Under the CIO rules, the board can also co-opt members with specific skills to support projects and provide advice.

In addition, volunteer groups organise and run classes for Irish Dancing, Irish Music, Irish Language, sports and other activities. Irish Community Care Merseyside, itself a registered charity, runs a monthly tea dance and social event that is attended mainly by elderly people and those people not in full time employment. A number of excursions and dinners are also provided for our elderly community throughout the year.

Related parties

LIC has a close working relationship with Irish Community Care Merseyside, the Irish Festival, Irish in Britain and collaborate to ensure that social and welfare provision in this area is not duplicated. LIC also works with non-registered organisations and individuals in the provision of cultural activities to the Irish and local community.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1189855

Principal address

6 Boundary Lane
Everton
Merseyside
L6 5EH

Trustees
A Billing
P Gaul (resigned 16.11.23)
A Grimes (resigned 19.12.23)
P Hardiman
L Anderson (resigned 4.6.24)
M Royce
K Brennan
R Aspinall
P Mudd (resigned 1.9.23)
L McGuire
S Egan (resigned 11.4.24)
D Doolin (resigned 16.5.24)

Independent Examiner
Malthouse & Company Chartered Accountants
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

Approved by order of the board of trustees on 17 December 2024 and signed on its behalf by:

M Royce - Trustee

Independent examiner's report to the trustees of Liverpool Irish Centre
I report to the charity trustees on my examination of the accounts of Liverpool Irish Centre (the Trust) for the year ended 31 March 2024.

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').

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 applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Guy Playfer BA FCA
The Institute of Chartered Accountants in England and Wales

Malthouse & Company Chartered Accountants
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

17 January 2025

LIVERPOOL IRISH CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	36,614	-	36,614	38,917
Charitable activities	4				
Improving community life		16,000	62,830	78,830	66,947
Other trading activities	3	249,801	-	249,801	259,943
Total		302,415	62,830	365,245	365,807
EXPENDITURE ON					
Raising funds	5	251,467	24,413	275,880	248,946
Charitable activities	6				
Improving community life		55,205	51,853	107,058	151,511
Total		306,672	76,266	382,938	400,457
NET INCOME/(EXPENDITURE)		(4,257)	(13,436)	(17,693)	(34,650)
RECONCILIATION OF FUNDS					
Total funds brought forward		53,437	40,007	93,444	128,094
TOTAL FUNDS CARRIED FORWARD		49,180	26,571	75,751	93,444

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	11	10,450	-	10,450	7,237
CURRENT ASSETS					
Stocks	12	7,598	-	7,598	7,794
Debtors	13	-	-	-	759
Cash at bank and in hand		42,518	26,571	69,089	87,719
		50,116	26,571	76,687	96,272
CREDITORS					
Amounts falling due within one year	14	(11,386)	-	(11,386)	(10,065)
NET CURRENT ASSETS		38,730	26,571	65,301	86,207
TOTAL ASSETS LESS CURRENT LIABILITIES		49,180	26,571	75,751	93,444
NET ASSETS		49,180	26,571	75,751	93,444

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2024

FUNDS	15		
Unrestricted funds		49,180	53,437
Restricted funds		26,571	40,007
TOTAL FUNDS		75,751	93,444

The financial statements were approved by the Board of Trustees and authorised for issue on 17 December 2024 and were signed on its behalf by:

M Royce - Trustee

R Aspinall - Trustee

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Individual assets costing £500 or more are capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property improvements - 10% p.a. on cost
Fixtures, fittings & equipment - 25% p.a. on cost

STOCKS

Stocks consist of bar and shop supplies and are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

continued...

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HIRE PURCHASE AND LEASING COMMITMENTS
Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations and gifts	21,859	18,714
100 club	25	2,810
Door income	4,292	5,857
Other income	10,438	11,536
	36,614	38,917

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Bar	209,277	216,593
Irish provisions	40,524	43,350
	249,801	259,943

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.24 £	31.3.23 £
Grants	Improving community life	78,830	66,947

Grants received, included in the above, are as follows:

	31.3.24 £	31.3.23 £
Irish Youth Foundation	7,000	5,000
Ireland Fund of GB	7,000	4,000
Department of Foreign Affairs and Trade; Emigrant Support Programme	48,750	48,700
Arnold Clark Community Fund	-	1,000
Citizens Advice - Feeding Liverpool	16,080	8,247
	78,830	66,947

The grant received in the year from the Department of Foreign Affairs and Trade: Emigrant Support Programme is restricted for expenditure on events organised for elders and for the salaries of an Administrator and Heritage Development Officer.

5. RAISING FUNDS

OTHER TRADING ACTIVITIES

	31.3.24 £	31.3.23 £
Opening stock	7,794	9,278
Purchases	139,246	143,117
Closing stock	(7,598)	(7,794)
Staff costs	91,698	53,585
Rent	6,000	4,930
Rates and insurance	1,850	1,685
Light heat and telephone	6,901	4,928
Other costs	1,375	1,485
Depreciation	5,045	2,981
	252,311	214,195

All costs, unless easily identifiable, have been apportioned between Fundraising Trading and Support Costs at 30% and 70% respectively. This ratio is considered by the trustees to fairly reflect the split of expenditure undertaken within the charity.

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Improving community life	32,974	74,084	107,058

7. SUPPORT COSTS

	Finance	Other	Governance costs	Totals
	£	£	£	£
Improving community life	618	66,441	7,025	74,084

Support costs, included in the above, are as follows:

	31.3.24 Improving community life	31.3.23 Total activities
	£	£
Bank charges	618	735
Rent	14,000	11,502
Rates and insurance	4,317	3,931
Light heat and telephone	16,102	11,499
Repairs, maintenance & other project costs	28,119	31,309
Sundries	3,903	3,041
Legal fees	-	7,374
Professional fees	2,875	1,950
Accountancy fees	2,150	2,000
Independent examination	2,000	2,000
	74,084	75,341

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Charity staff	1	2
Bar staff	10	10
	11	12

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	38,917	-	38,917
Charitable activities			
Improving community life	14,700	52,247	66,947
Other trading activities	259,943	-	259,943
Total	313,560	52,247	365,807
EXPENDITURE ON			
Raising funds	243,945	5,001	248,946
Charitable activities			
Improving community life	52,226	99,285	151,511
Total	296,171	104,286	400,457

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	17,389	(52,039)	(34,650)
RECONCILIATION OF FUNDS			
Total funds brought forward	36,049	92,045	128,094
TOTAL FUNDS CARRIED FORWARD	53,438	40,006	93,444

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023	115,097	50,438	165,535
Additions	-	8,258	8,258
At 31 March 2024	115,097	58,696	173,793
DEPRECIATION			
At 1 April 2023	115,097	43,201	158,298
Charge for year	-	5,045	5,045
At 31 March 2024	115,097	48,246	163,343
NET BOOK VALUE			
At 31 March 2024	-	10,450	10,450
At 31 March 2023	-	7,237	7,237

continued...

12. STOCKS

	31.3.24	31.3.23
	£	£
Stocks	7,598	7,794

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other debtors	-	759

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Taxation and social security	5,933	6,784
Other creditors	5,453	3,281
	11,386	10,065

15. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	53,437	(4,257)	49,180
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	21,528	(9,397)	12,131
Irish Youth Foundation	2,305	(2,305)	-
Ireland Fund of Great Britain	4,000	(4,000)	-
The National Lottery Community Fund	6,405	(6,405)	-
Citizens Advice - Feeding Liverpool	5,769	8,671	14,440
	40,007	(13,436)	26,571
TOTAL FUNDS	93,444	(17,693)	75,751

continued...

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	302,415	(306,672)	(4,257)
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	32,750	(42,147)	(9,397)
Irish Youth Foundation	7,000	(9,305)	(2,305)
Ireland Fund of Great Britain	7,000	(11,000)	(4,000)
The National Lottery Community Fund	-	(6,405)	(6,405)
Citizens Advice - Feeding Liverpool	16,080	(7,409)	8,671
	62,830	(76,266)	(13,436)
TOTAL FUNDS	365,245	(382,938)	(17,693)

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	36,049	17,388	53,437
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	14,812	6,716	21,528
Irish Youth Foundation	2,305	-	2,305
Ireland Fund of Great Britain	-	4,000	4,000
The National Lottery Community Fund	74,928	(68,523)	6,405
Citizens Advice - Feeding Liverpool	-	5,769	5,769
	92,045	(52,038)	40,007
TOTAL FUNDS	128,094	(34,650)	93,444

continued...

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	313,560	(296,172)	17,388
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	34,000	(27,284)	6,716
Irish Youth Foundation	5,000	(5,000)	-
Ireland Fund of Great Britain	4,000	-	4,000
The National Lottery Community Fund	-	(68,523)	(68,523)
Arnold Clark Community Fund	1,000	(1,000)	-
Citizens Advice - Feeding Liverpool	8,247	(2,478)	5,769
	52,247	(104,285)	(52,038)
TOTAL FUNDS	365,807	(400,457)	(34,650)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	36,049	13,131	49,180
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	14,812	(2,681)	12,131
Irish Youth Foundation	2,305	(2,305)	-
The National Lottery Community Fund	74,928	(74,928)	-
Citizens Advice - Feeding Liverpool	-	14,440	14,440
	92,045	(65,474)	26,571
TOTAL FUNDS	128,094	(52,343)	75,751

continued...

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	615,975	(602,844)	13,131
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	66,750	(69,431)	(2,681)
Irish Youth Foundation	12,000	(14,305)	(2,305)
Ireland Fund of Great Britain	11,000	(11,000)	-
The National Lottery Community Fund	-	(74,928)	(74,928)
Arnold Clark Community Fund	1,000	(1,000)	-
Citizens Advice - Feeding Liverpool	24,327	(9,887)	14,440
	115,077	(180,551)	(65,474)
TOTAL FUNDS	731,052	(783,395)	(52,343)

The Department of Foreign Affairs and Trade; Emigrant Support Programme has funded the Elderly Project and the salaries and expenses of a Heritage Officer and an Administrative Officer in the year. The grant awarded covers the period 1 July 2023 to 30 June 2024.

The Irish Youth Foundation provides funding for the caretaker and equipment.

The National Lottery Community Fund is provided for the Slainte Le Cheile - Health Together project. This aims to ensure the hardest to reach groups within the Irish Community in Liverpool get healthy, and stay healthy.

The Arnold Clark Community Fund grant is provided for garden area improvements.

The Citizens Advice grant is in relation to the Feeding Liverpool project to support people over 65 during the cost of living crisis.

continued...

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

17. ULTIMATE CONTROLLING PARTY

The charity was under the control of the trustees for the period under review.

LIVERPOOL IRISH CENTRE

England & Wales - Charity number 1189855

Accounts

REGISTERED CHARITY NUMBER: 1189855

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

LIVERPOOL IRISH CENTRE

Malthouse & Company Chartered Accountants
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

LIVERPOOL IRISH CENTRE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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LIVERPOOL IRISH CENTRE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

In fulfilment of its charitable objectives the Liverpool Irish Centre enables the following cultural activities to take place: Irish Dancing; Irish Music; Irish Language; Sequence Dancing; Irish Flute (marching) band; Lowlands Ceili Music Group; Irish Book Club; Ceilis and concerts featuring Irish music and dance.

The Liverpool Irish Centre also provides welfare services for the elderly and vulnerable as follows: tea dances and lunch clubs for pensioners; memory loss groups; health and fitness activities such as working in the garden which is in the grounds of the Centre, weight monitoring, healthy cooking and walking.

The Liverpool Irish Centre is a regular base for the John Mitchels and Wolfe Tones Gaelic games clubs and the GAA County Board meet at the Centre regularly.

The Liverpool Irish Centre is now established as the home of Irish culture on Merseyside. It has been based at its current premises for twenty years. During that time hundreds of people have come through the doors each week to engage in the activities listed above. Although the emphasis and focus is on Irish related activities and the majority of customers are Irish or of Irish descent, the activities are open to all and many who have no connections with Ireland come to learn to dance and play music or attend a class or a concert or function. In addition the Centre has forged strong links with others such as the Indian, Nepalese and Polish communities who regularly use the premises for their functions.

The Liverpool Irish Centre has strong links and associations with other institutions such as Irish Community Care; the Irish government; the Irish in Britain group; local universities including the Institute of Irish Studies; local and Irish media in Britain.

OBJECTIVES AND ACTIVITIES

Significant activities

St Patrick's day mass returned to the Centre and we were very grateful for Canon Connor (St Matthew's and St Cecilia's) for the beautiful service. St Patrick's is now a festival that takes up much of the month of March with concerts and events. The mass remains the centrepiece.

The annual pantomime was sold out weeks in advance of the performances in February. The production was Little Green Riding Hood, based on the original fairytale but as ever set in BallystMichael, where the traditional is mixed with the anarchic and chaotic. All those who took part are regular patrons of the Centre and it brings out the best of our theatrical, musical and dancing talents. It is also an important fundraiser for the Centre.

One of most successful groups operating from the Centre is the running club, the Liverpool Irish Rovers, which started in 2019 and whose numbers rise steadily year on year. The shirts are now familiar to all who run in the Parkrun every Saturday and around the streets of Liverpool. The group 'take over' the Parkrun at Croxteth at St Patrick's time - it has become another tradition. Many of the runners are now members of the Centre.

The choir was launched in November 2022 to sing Christmas carols. The venture proved popular and was continued and some of the choir sang at the pantomime and performed Irish songs for St Patrick's. Again, numbers - of songs and singers - are increasing and the choir is becoming part of our traditions.

Christmas continued the great grotto tradition, now firmly established as part of our festive offering. Over the Sundays of advent, hundreds of children were able to visit Santa in his grotto (the shed, in the garden). The Christmas wreaths continue to be popular and are now staged over several nights in the run up to Christmas.

The Slainte le Cheile project ended officially in February but an extension was sought so we could carry on some of the project's activities after the allotted three years. We learned much from the experience of Slainte Le Cheile and we remain committed to providing our facilities for health and wellbeing (mental and physical).

A huge number and variety of acts have graced the Irish Centre over the course of the year. Most Sundays feature artists who play to perhaps 50 or so people. Then there are events where the place is packed with hundreds of people as we see when the Wolfe Tones or the Whistling Donkeys play. All of this is important for the cultural life of the Centre and also its commercial viability. We only really operate as a money making concern over the weekend as a rule and so bringing in good attendances over the weekend is very important.

The garden was a great success through the Summer and Autumn and several of our members undertook a City and Guilds course in horticulture, all completing and passing with flying colours. We branched out into growing fruit and vegetables

Our network continues to grow and diversify. Local councillors, MPs and people from the media take a real interest in the Centre now. It is recognized for what it is - a unique community centre where people are made welcome and enjoy the entertainment and company, with lots of things for people of all ages to get involved in. We have strong connections with the Irish Consulate, the Emigrant Support Programme and the National Lottery, the Liverpool Institute of Irish Studies and the Liverpool Irish Festival.

OBJECTIVES AND ACTIVITIES

One thing which did not make much progress in the year was work on the premises, which remains a work about to progress. Part of the hesitation was to do with the rise in the cost of living which has seriously affected the country in financial and psychological terms. We received some valuable assistance with our utility bills and a donation to assist with the provision of food to our members, and this brings us to our financial situation.

Social investments

The charity provides young people with an environment to learn about their culture and develop skills in music and dancing. It also provides facilities to act as a base for meetings and fundraising for the various teams. We also provide for our elderly people by arranging a number of social functions on a regular basis where they can meet socially and get advice on social welfare problems if necessary. We facilitate local communities, schools, churches and also provide opportunities to hold functions after funerals. We welcome groups from all ethnic backgrounds to have social and other activities.

Beneficiaries

All members of our community benefit from our activities and advice and support we give. The local community have a facility for fundraising and a place where receptions can be held after funerals. Liverpool Irish Centre is there to serve all people irrespective of their race, religion or sex.

FINANCIAL REVIEW

Financial position

This set of accounts is a positive step in the right direction. We have made a surplus, a profit and that is down to the support of our members and customers and the great work by staff and volunteers which keeps the offering vibrant as well as traditional. It is absolutely clear that the Centre is an important place in the lives of many people, offering a lace for enjoyment and recreation, a place to have a party and also a place to go at times of sadness.

So our financial review must always bear in mind the importance of sustaining the Centre and it is fair to say that the support of our funders remains crucial. For not far short of twenty years the Irish government (now through the Emigrant Support Programme) has provided financial assistance to the Centre. We do not take it for granted. It is for us vital that we keep in mind the values that they would wish to see us espouse when we plan the future of the Centre. We have also benefited hugely from the National Lottery community Fund and we receive regular grants from a variety of other funders including the Irish Fund Great Britain and the Irish Youth Foundation.

Over the course of the year we built up a cash surplus which is a great benefit, not least in giving us confidence about the future. But the reality is that the fabric of the building is waiting to be tackled and brought up to date. As we have modernized and diversified what we do at the Irish Centre in the last few years we now have to make the premises more modern, fit for the next 20 years.

Also of huge importance to the bottom line are the 100 club and the membership scheme. The former has had a resurgence and is back to the numbers of days of old. The latter had a quiet year as we wrestled with IT so as to automate the process of renewals and reminders. We thank everybody who helps the Centre financially in this way. We are a charity and we will continue to depend on the support of our friends and patrons and the various funds and institutions who are so generous to us year on year.

FINANCIAL REVIEW

Investment policy and objectives

The powers of the Executive Committee in relation to investments are set out clearly in sections 4a and 4d of the constitution, a copy of which has been lodged with the Charity Commission.

Reserves policy

The Executive Committee have established a policy whereby the unrestricted funds not committed or invested on tangible fixed assets of the charity should be two months of the resources expended, which equates to approximately £55,000 - £65,000. At this level, the Executive Committee feel that they would be able to carry on the charity's activities in the event of a significant drop in income. At present the unrestricted reserves of £38,963 do not reach the target level and the members of the Executive Committee are considering ways to increase funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation.

Organisational structure and appointment of trustees

An Executive Committee of up to twelve members meets monthly and administers the charity. Smaller groups organise and run classes for Irish Dancing, Irish Music, Irish Language, sports and other activities. Irish Community Care Merseyside, itself a registered charity, runs a monthly tea dance and social event that is attended mainly by elderly people and those people not in full time employment. A number of excursions and dinners are also provided for our elderly community throughout the year.

New trustees are proposed and agreed at trustees meetings and the appropriate skills developed.

Related parties

The charity has a close working relationship with Irish Community Care Merseyside, also a registered charity, so that social and welfare provision in this area is not duplicated. The charity also works with non-registered organisations and individuals in the provision of cultural activities to the Irish and local community.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1189855

Principal address

6 Boundary Lane
Everton
Merseyside
L6 5EH

Trustees
A Billing
P Gaul
A Grimes
P Hardiman
E Sexton (resigned 2.11.22)
K Dickinson (resigned 2.11.22)
L Anderson
M Royce
K Brennan
R MacGabhann (resigned 2.11.22)
R McMurray (appointed 3.11.22)
P Mudd (appointed 3.11.22)
L McGuire (appointed 3.11.22)
S Egan (appointed 3.11.22)
D Doolin (appointed 3.11.22)

Independent Examiner
Malthouse & Company Chartered Accountants
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

Approved by order of the board of trustees on 9/10/23 and signed on its behalf by:

.....
P Gaul - Trustee

Independent examiner's report to the trustees of Liverpool Irish Centre
I report to the charity trustees on my examination of the accounts of Liverpool Irish Centre (the Trust) for the year ended 31 March 2023.

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').

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 applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Guy Playfer BA FCA
The Institute of Chartered Accountants in England and Wales

Malthouse & Company Chartered Accountants
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

12 December 2023

LIVERPOOL IRISH CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	38,917	-	38,917	36,565
Charitable activities	4				
Improving community life		14,700	52,247	66,947	45,114
Other trading activities	3	259,943	-	259,943	237,608
Total		313,560	52,247	365,807	319,287
EXPENDITURE ON					
Raising funds	5	243,945	5,001	248,946	226,393
Charitable activities	6				
Improving community life		52,226	99,285	151,511	133,434
Total		296,171	104,286	400,457	359,827
NET INCOME/(EXPENDITURE)		17,389	(52,039)	(34,650)	(40,540)
RECONCILIATION OF FUNDS					
Total funds brought forward		36,049	92,045	128,094	168,634
TOTAL FUNDS CARRIED FORWARD		53,438	40,006	93,444	128,094

The notes form part of these financial statements

LIVERPOOL IRISH CENTRE

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	11	7,237	-	7,237	5,115
CURRENT ASSETS					
Stocks	12	7,794	-	7,794	9,278
Debtors	13	759	-	759	29,030
Cash at bank and in hand		47,712	40,007	87,719	96,515
		56,265	40,007	96,272	134,823
CREDITORS					
Amounts falling due within one year	14	(10,065)	-	(10,065)	(11,844)
NET CURRENT ASSETS		46,200	40,007	86,207	122,979
TOTAL ASSETS LESS CURRENT LIABILITIES		53,437	40,007	93,444	128,094
NET ASSETS		53,437	40,007	93,444	128,094

The notes form part of these financial statements

continued...

FUNDS	15		
Unrestricted funds		53,437	36,049
Restricted funds		40,007	92,045
TOTAL FUNDS		93,444	128,094

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
P Gaul - Trustee

.....
A Grimes - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Individual assets costing £500 or more are capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property improvements - 10% p.a. on cost
Fixtures, fittings & equipment - 25% p.a. on cost

STOCKS

Stocks consist of bar and shop supplies and are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

continued...

1. ACCOUNTING POLICIES - continued

FUND ACCOUNTING
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HIRE PURCHASE AND LEASING COMMITMENTS
Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations and gifts	18,714	13,778
100 club	2,810	4,105
Door income	5,857	7,971
Other income	11,536	10,711
	38,917	36,565

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Bar	216,593	183,494
Irish provisions	43,350	54,114
	259,943	237,608

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.23 £	31.3.22 £
Grants	Improving community life	66,947	45,114

Grants received, included in the above, are as follows:

	31.3.23 £	31.3.22 £
Irish Youth Foundation	5,000	5,000
Ireland Fund of GB	4,000	-
Department of Foreign Affairs and Trade; Emigrant Support Programme	48,700	39,114
Arnold Clark Community Fund	1,000	1,000
Citizens Advice	8,247	-
	66,947	45,114

The grant received in the year from the Department of Foreign Affairs and Trade: Emigrant Support Programme is restricted for expenditure on events organised for elders and for the salaries of an Administrator and Heritage Development Officer.

5. RAISING FUNDS

OTHER TRADING ACTIVITIES

	31.3.23 £	31.3.22 £
Opening stock	9,278	5,448
Purchases	143,117	130,679
Closing stock	(7,794)	(9,278)
Staff costs	53,585	65,291
Rent	4,930	4,930
Rates and insurance	1,685	1,634
Light heat and telephone	4,928	5,079
Other costs	1,485	1,320
Depreciation	2,981	2,345
	214,195	207,448

All costs, unless easily identifiable, have been apportioned between Fundraising Trading and Support Costs at 30% and 70% respectively. This ratio is considered by the trustees to fairly reflect the split of expenditure undertaken within the charity.

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Improving community life	76,170	75,341	151,511

7. SUPPORT COSTS

	Finance	Other	Governance costs	Totals
	£	£	£	£
Improving community life	735	61,282	13,324	75,341

Support costs, included in the above, are as follows:

	31.3.23 Improving community life	31.3.22 Total activities
	£	£
Bank charges	735	1,448
Rent	11,502	11,502
Rates and insurance	3,931	3,812
Light heat and telephone	11,499	11,851
Repairs, maintenance & other project costs	31,309	40,246
Sundries	3,041	2,448
Depreciation of tangible fixed assets	-	245
Legal fees	7,374	-
Professional fees	1,950	1,550
Accountancy fees	2,000	2,000
Independent examination	2,000	2,000
	75,341	77,102

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Charity staff	2	2
Bar staff	10	9
	12	11

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	36,565	-	36,565
Charitable activities			
Improving community life	12,700	32,414	45,114
Other trading activities	237,608	-	237,608
Total	286,873	32,414	319,287
EXPENDITURE ON			
Raising funds	219,445	6,948	226,393
Charitable activities			
Improving community life	52,839	80,595	133,434
Total	272,284	87,543	359,827

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	14,589	(55,129)	(40,540)
RECONCILIATION OF FUNDS			
Total funds brought forward	21,460	147,174	168,634
TOTAL FUNDS CARRIED FORWARD	36,049	92,045	128,094

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022	115,097	45,335	160,432
Additions	-	5,103	5,103
At 31 March 2023	115,097	50,438	165,535
DEPRECIATION			
At 1 April 2022	115,097	40,220	155,317
Charge for year	-	2,981	2,981
At 31 March 2023	115,097	43,201	158,298
NET BOOK VALUE			
At 31 March 2023	-	7,237	7,237
At 31 March 2022	-	5,115	5,115

continued...

12. STOCKS

	31.3.23	31.3.22
	£	£
Stocks	7,794	9,278

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other debtors	759	29,030

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Taxation and social security	6,784	7,590
Other creditors	3,281	4,254
	10,065	11,844

15. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	36,049	17,388	53,437
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	14,812	6,716	21,528
Irish Youth Foundation	2,305	-	2,305
Ireland Fund of Great Britain	-	4,000	4,000
The National Lottery Community Fund	74,928	(68,523)	6,405
Citizens Advice	-	5,769	5,769
	92,045	(52,038)	40,007
TOTAL FUNDS	128,094	(34,650)	93,444

continued...

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	313,560	(296,172)	17,388
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	34,000	(27,284)	6,716
Irish Youth Foundation	5,000	(5,000)	-
Ireland Fund of Great Britain	4,000	-	4,000
The National Lottery Community Fund	-	(68,523)	(68,523)
Arnold Clark Community Fund	1,000	(1,000)	-
Citizens Advice	8,247	(2,478)	5,769
	52,247	(104,285)	(52,038)
TOTAL FUNDS	365,807	(400,457)	(34,650)

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	21,460	14,589	36,049
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	14,249	563	14,812
Expenses	141	(141)	-
Kitchen	1,407	(1,407)	-
Irish Youth Foundation	2,305	-	2,305
Digital Outreach Project	400	(400)	-
The National Lottery Community Fund	121,172	(46,244)	74,928
Community Foundation - garden	7,500	(7,500)	-
	147,174	(55,129)	92,045
TOTAL FUNDS	168,634	(40,540)	128,094

continued...

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	286,873	(272,284)	14,589
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	26,414	(25,851)	563
Expenses	-	(141)	(141)
Kitchen	-	(1,407)	(1,407)
Irish Youth Foundation	5,000	(5,000)	-
Digital Outreach Project	-	(400)	(400)
The National Lottery Community Fund	-	(46,244)	(46,244)
Community Foundation - garden	-	(7,500)	(7,500)
Arnold Clark Community Fund	1,000	(1,000)	-
	32,414	(87,543)	(55,129)
TOTAL FUNDS	319,287	(359,827)	(40,540)

continued...

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	21,460	31,977	53,437
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	14,249	7,279	21,528
Expenses	141	(141)	-
Kitchen	1,407	(1,407)	-
Irish Youth Foundation	2,305	-	2,305
Ireland Fund of Great Britain	-	4,000	4,000
Digital Outreach Project	400	(400)	-
The National Lottery Community Fund	121,172	(114,767)	6,405
Community Foundation - garden	7,500	(7,500)	-
Citizens Advice	-	5,769	5,769
	147,174	(107,167)	40,007
TOTAL FUNDS	168,634	(75,190)	93,444

continued...

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	600,433	(568,456)	31,977
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	60,414	(53,135)	7,279
Expenses	-	(141)	(141)
Kitchen	-	(1,407)	(1,407)
Irish Youth Foundation	10,000	(10,000)	-
Ireland Fund of Great Britain	4,000	-	4,000
Digital Outreach Project	-	(400)	(400)
The National Lottery Community Fund	-	(114,767)	(114,767)
Community Foundation - garden	-	(7,500)	(7,500)
Arnold Clark Community Fund	2,000	(2,000)	-
Citizens Advice	8,247	(2,478)	5,769
	84,661	(191,828)	(107,167)
TOTAL FUNDS	685,094	(760,284)	(75,190)

The Department of Foreign Affairs and Trade; Emigrant Support Programme has funded the Elderly Project and the salaries and expenses of a Heritage Officer and an Administrative Officer in the year. The grant awarded covers the period 1 July 2020 to 30 June 2021.

The Irish Youth Foundation provides funding for the caretaker and equipment.

Kitchen related to monies provided to refurbish the kitchen.

The Digital Outreach fund is provided for giving talks to Elderly groups in relation to changes to digital television services.

The NHS - Healthy Liverpool fund is provided for improving the health of local people and communities.

The National Lottery Community Fund is provided for the Slainte Le Cheile - Health Together project. This aims to ensure the hardest to reach groups within the Irish Community in Liverpool get healthy, and stay healthy.

continued...

15. MOVEMENT IN FUNDS - continued

The Community Foundation grant is provided for improvements and refurbishment to the garden areas.

The Arnold Clark Community Fund grant is provided for garden area improvements.

The Citizens Advice grant is in relation to the Feeding Liverpool project to support people over 65 during the cost of living crisis.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

17. ULTIMATE CONTROLLING PARTY

The charity was under the control of the trustees for the period under review.

LIVERPOOL IRISH CENTRE

England & Wales - Charity number 1189855

Accounts

REGISTERED CHARITY NUMBER: 1189855

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FOR

LIVERPOOL IRISH CENTRE

Malthouse & Company Chartered Accountants
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

LIVERPOOL IRISH CENTRE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

In fulfilment of its charitable objectives the Liverpool Irish Centre enables the following cultural activities to take place: Irish Dancing; Irish Music; Irish Language; Sequence Dancing; Irish Flute (marching) band; Lowlands Ceili Music Group; Irish Book Club; Ceilis and concerts featuring Irish music and dance.

The Liverpool Irish Centre also provides welfare services for the elderly and vulnerable as follows: tea dances and lunch clubs for pensioners; memory loss groups; health and fitness activities such as working in the garden which is in the grounds of the Centre, weight monitoring, healthy cooking and walking.

The Liverpool Irish Centre is a regular base for the John Mitchels and Wolfe Tones Gaelic games clubs and the GAA County Board meet at the Centre regularly.

The Liverpool Irish Centre is now established as the home of Irish culture on Merseyside. It has been based at its current premises for twenty years. During that time hundreds of people have come through the doors each week to engage in the activities listed above. Although the emphasis and focus is on Irish related activities and the majority of customers are Irish or of Irish descent, the activities are open to all and many who have no connections with Ireland come to learn to dance and play music or attend a class or a concert or function. In addition the Centre has forged strong links with others such as the Indian, Nepalese and Polish communities who regularly use the premises for their functions.

The Liverpool Irish Centre has strong links and associations with other institutions such as Irish Community Care; the Irish government; the Irish in Britain group; local universities including the Institute of Irish Studies; local and Irish media in Britain.

OBJECTIVES AND ACTIVITIES

Significant activities

The year saw a return to something like normality after the lockdowns of the previous financial period and the attendant disruption to our normal charitable and trading activities. April 2021 was the last committee meeting on Zoom.

Most of our traditional activities came back stronger than ever: the Bolger Cunningham dance group saw numbers rise significantly in September 2021, and supper ceilis, pensioners' lunches and tea dances were instantly very popular again. Trips out for our pensioners started up again.

We had our first AGM since 2019 on 16 September 2021which was well attended and at this meeting the property was the main item on the agenda. The Centre has been at its current location since 1999 and the lease expired in July 2021. We remained in negotiations for a new lease on the premises. Little progress was made during the year but we did have some draft plans drawn up for what the premises might look like. The intention is to undertake a refurbishment programme to bring the building up to date and fit for purpose for the next twenty years. The Centre has established itself now and although people still talk about the old location at Mount Pleasant there is a growing recognition of the advantages of the current location - parking, external facilities, bus routes, amongst others.

On-line presence continued to grow impressively. Virtual activities had been an important feature of lockdown and had helped considerably to keep the Centre vibrant and relevant even when largely closed for business. The enhanced profile this created has had long term benefits and interest in the Centre has never been higher.

Similarly, the garden - which was a lockdown project arising out of the growing recognition of the benefits of being in the outdoors - remained a hive of activity both in terms of cultivation and recreation. There were many outdoor events and our external facilities are now integral to what we do and are a great resource. During the year we erected a shed in the garden which was officially opened on 1st October 2021 by Simon Coveney TD. The shed is another great facility for the Centre and is a part of our commitment to the health (mental and physical) and wellbeing of our members.

It was fairly clear from the accountant's report at the AGM, that if the Centre is busy then we will be (modestly) profitable, and the year saw increased use of the Centre during the day with coffee mornings proving popular and additional classes being added to the wellbeing repertoire under the auspices of the Sainte le Cheile project. Sundays became vibrant and were well attended and the musical offerings were much appreciated by our patrons. By the time of the AGM we were pleased to report that activity levels had led to an improved financial position. The main features of that were as follows: an increase in the number of concerts and weekend events generally; growing numbers in the health and wellbeing areas eg the running club and yoga class; more outdoor activities eg parties and barbecues in the garden.
Christmas 2021 was a great success. It was the first proper celebration of Christmas for some time of course and there was almost a month of activities: wreath-making, readings and carols, packed concerts. Hundreds pf children met Father Christmas in the shed which had been transformed into a grotto. That will become another great tradition at the Centre.

Lockdown had started for us with the cancellation of our very popular St Patrick's mass and the other festivities associated with the national celebration. The mass returned in March 2022 and the feast day was marked in good style with the Centre full all day and a packed programme of events. We were able as a community to reflect on the return to normal life and the value we now truly appreciated in coming together to celebrate the many aspects of Irish culture the promotion of which is the central objective of the Liverpool Irish Centre. For that, and for all those who make it possible - our members, our funders (principally the Emigrant Support Programme and the National Lottery Community Fund), our staff and volunteers, we were truly thankful.

OBJECTIVES AND ACTIVITIES

Social investments

The charity provides young people with an environment to learn about their culture and develop skills in music and dancing. It also provides facilities to act as a base for meetings and fundraising for the various teams. We also provide for our elderly people by arranging a number of social functions on a regular basis where they can meet socially and get advice on social welfare problems if necessary. We facilitate local communities, schools, churches and also provide opportunities to hold functions after funerals. We welcome groups from all ethnic backgrounds to have social and other activities.

Beneficiaries

All members of our community benefit from our activities and advice and support we give. The local community have a facility for fundraising and a place where receptions can be held after funerals. Liverpool Irish Centre is there to serve all people irrespective of their race, religion or sex.

FINANCIAL REVIEW

Principal funding sources

We have several sources of charitable funding. The Irish government through the Emigrant Support Programme continues to provide financial support. As in previous years we have received 80% of the salary of the Community and Cultural Administrator, money towards looking after our elder members and a contribution towards the maintenance of our premises. The trustees decided not to make application for funding in respect of the Heritage Officer post which no longer exists.

The Centre made application for funding for the Slainte le Cheile project to the National Lottery Community Fund. We secured three years of funding which pays for the salary of the project coordinator plus some additional financial assistance including a part time assistant. We have received other grants from funds including the Irish Youth Foundation and the Liverpool City Region.

Our commercial activities have had to adapt in light of the lockdowns. We have benefited from much increased sales from the shop, which has helped to compensate for the loss of sales from the bar. We have received new income from our membership scheme which will be recurring on an annual basis. The members have responded to our difficulties with a variety of ways for raising money including our largest ever raffle at Christmas. All of our commercial revenue is generated to support the continued use of the premises as a centre for Irish cultural activity and for looking after members of our community whose needs have also increased and changed as a result of the pandemic.

Investment policy and objectives

The powers of the Executive Committee in relation to investments are set out clearly in sections 4a and 4d of the constitution, a copy of which has been lodged with the Charity Commission.

Reserves policy

The Executive Committee have established a policy whereby the unrestricted funds not committed or invested on tangible fixed assets of the charity should be two months of the resources expended, which equates to approximately £55,000 - £65,000. At this level, the Executive Committee feel that they would be able to carry on the charity's activities in the event of a significant drop in income. At present the unrestricted reserves of £30,934 do not reach the target level and the members of the Executive Committee are considering ways to increase funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation.

Organisational structure and appointment of trustees

An Executive Committee of up to twelve members meets monthly and administers the charity. Smaller groups organise and run classes for Irish Dancing, Irish Music, Irish Language, sports and other activities. Irish Community Care Merseyside, itself a registered charity, runs a monthly tea dance and social event that is attended mainly by elderly people and those people not in full time employment. A number of excursions and dinners are also provided for our elderly community throughout the year.

New trustees are proposed and agreed at trustees meetings and the appropriate skills developed.

Related parties

The charity has a close working relationship with Irish Community Care Merseyside, also a registered charity, so that social and welfare provision in this area is not duplicated. The charity also works with non-registered organisations and individuals in the provision of cultural activities to the Irish and local community.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1189855

Principal address

6 Boundary Lane
Everton
Merseyside
L6 5EH

Trustees

A Billing
P Gaul
A Grimes
K Cunningham (resigned 16.9.21)
P Hardiman
E Sexton
K Dickinson
R Turner (resigned 9.1.22)
L Anderson
M Royce (appointed 16.9.21)
K Brennan (appointed 16.9.21)
R MacGabhann (appointed 16.9.21)

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Malthouse & Company Chartered Accountants
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

Approved by order of the board of trustees on 14 November 2022 and signed on its behalf by:

P Gaul - Trustee

Independent examiner's report to the trustees of Liverpool Irish Centre
I report to the charity trustees on my examination of the accounts of Liverpool Irish Centre (the Trust) for the year ended 31 March 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').

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 applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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.

Guy Playfer BA FCA
ICAEW
Malthouse & Company Chartered Accountants
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

30 January 2023

LIVERPOOL IRISH CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	36,565	-	36,565	17,536
Charitable activities					
Improving community life		12,700	32,414	45,114	97,525
Other trading activities	3	237,608	-	237,608	78,026
Total		286,873	32,414	319,287	193,087
EXPENDITURE ON					
Raising funds	5	219,445	6,948	226,393	99,606
Charitable activities	6				
Improving community life		52,839	80,595	133,434	114,872
Total		272,284	87,543	359,827	214,478
NET INCOME/(EXPENDITURE)		14,589	(55,129)	(40,540)	(21,391)
RECONCILIATION OF FUNDS					
Total funds brought forward		21,460	147,174	168,634	190,025
TOTAL FUNDS CARRIED FORWARD		36,049	92,045	128,094	168,634

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	11	5,115	-	5,115	884
CURRENT ASSETS					
Stocks	12	9,278	-	9,278	5,448
Debtors	13	939	28,091	29,030	85,849
Cash at bank and in hand		32,561	63,954	96,515	87,016
		42,778	92,045	134,823	178,313
CREDITORS					
Amounts falling due within one year	14	(11,844)	-	(11,844)	(10,563)
NET CURRENT ASSETS		30,934	92,045	122,979	167,750
TOTAL ASSETS LESS CURRENT LIABILITIES		36,049	92,045	128,094	168,634
NET ASSETS		36,049	92,045	128,094	168,634

The notes form part of these financial statements

continued...

FUNDS	15		
Unrestricted funds		36,049	21,460
Restricted funds		92,045	147,174
TOTAL FUNDS		128,094	168,634

The financial statements were approved by the Board of Trustees and authorised for issue on 14 November 2022 and were signed on its behalf by:

P Gaul - Trustee

A Grimes - Trustee

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS
Individual assets costing £500 or more are capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property improvements - 10% p.a. on cost
Fixtures, fittings & equipment - 25% p.a. on cost

STOCKS
Stocks consist of bar and shop supplies and are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION
The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

HIRE PURCHASE AND LEASING COMMITMENTS
Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations and gifts	13,778	7,667
100 club	4,105	80
Door income	7,971	2,544
Other income	10,711	7,245
	36,565	17,536

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Bar	183,494	27,065
Irish provisions	54,114	50,961
	237,608	78,026

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22 £	31.3.21 £
Grants	Improving community life	45,114	97,525

Grants received, included in the above, are as follows:

	31.3.22 £	31.3.21 £
Irish Youth Foundation	5,000	5,000
Department of Foreign Affairs and Trade; Emigrant Support Programme	39,114	64,075
The National Lottery Community Fund	-	10,000
PH Holt Foundation	-	2,000
Legal & General Community Fund	-	3,000
Men's Suicide Prevention Fund	-	3,450
Community Foundation - garden	-	10,000
Arnold Clark Community Fund	1,000	-
	45,114	97,525

The grant received in the year from the Department of Foreign Affairs and Trade: Emigrant Support Programme is restricted for expenditure on events organised for elders and for the salaries of an Administrator and Heritage Development Officer.

5. RAISING FUNDS

OTHER TRADING ACTIVITIES

	31.3.22 £	31.3.21 £
Opening stock	5,448	5,717
Purchases	130,679	50,542
Closing stock	(9,278)	(5,448)
Staff costs	65,291	26,478
Rent	4,930	4,519
Rates and insurance	1,634	1,543
Light heat and telephone	5,079	3,096
Other costs	1,320	260
Depreciation	2,345	770
	207,448	87,477

All costs, unless easily identifiable, have been apportioned between Fundraising Trading and Support Costs at 30% and 70% respectively. This ratio is considered by the trustees to fairly reflect the split of expenditure undertaken within the charity.

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Improving community life	56,332	77,102	133,434

7. SUPPORT COSTS

	Finance	Other	Governance costs	Totals
	£	£	£	£
Improving community life	1,448	70,104	5,550	77,102

Support costs, included in the above, are as follows:

	31.3.22 Improving community life	31.3.21 Total activities
	£	£
Bank charges	1,448	847
Rent	11,502	10,544
Rates and insurance	3,812	3,599
Light heat and telephone	11,851	7,225
Repairs and maintenance	40,246	20,412
Sundries	2,448	1,991
Depreciation of tangible fixed assets	245	245
Professional fees	1,550	-
Accountancy fees	2,000	2,000
Independent examination	2,000	2,000
	77,102	48,863

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Charity staff	2	2
Bar staff	9	4
	11	6

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,536	-	17,536
Charitable activities			
Improving community life	38,400	59,125	97,525
Other trading activities	78,026	-	78,026
Total	133,962	59,125	193,087
EXPENDITURE ON			
Raising funds	92,479	7,127	99,606
Charitable activities			
Improving community life	39,255	75,617	114,872
Total	131,734	82,744	214,478

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
NET INCOME/(EXPENDITURE)	2,228	(23,619)	(21,391)
RECONCILIATION OF FUNDS			
Total funds brought forward	19,232	170,793	190,025
TOTAL FUNDS CARRIED FORWARD	21,460	147,174	168,634

11. TANGIBLE FIXED ASSETS

	Improvements to property	Fixtures and fittings	Totals
	£	£	£
COST			
At 1 April 2021	115,097	38,515	153,612
Additions	-	6,820	6,820
At 31 March 2022	115,097	45,335	160,432
DEPRECIATION			
At 1 April 2021	114,852	37,876	152,728
Charge for year	245	2,344	2,589
At 31 March 2022	115,097	40,220	155,317
NET BOOK VALUE			
At 31 March 2022	-	5,115	5,115
At 31 March 2021	245	639	884

continued...

12. STOCKS

	31.3.22	31.3.21
	£	£
Stocks	9,278	5,448

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other debtors	29,030	85,849

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Taxation and social security	7,590	6,784
Other creditors	4,254	3,779
	11,844	10,563

15. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	21,460	14,589	36,049
Restricted funds			
Department of Foreign Affairs and Trade;			
Emigrant Support Programme	14,249	563	14,812
Expenses	141	(141)	-
Kitchen	1,407	(1,407)	-
Irish Youth Foundation	2,305	-	2,305
Digital Outreach Project	400	(400)	-
The National Lottery Community Fund	121,172	(46,244)	74,928
Community Foundation - garden	7,500	(7,500)	-
	147,174	(55,129)	92,045
TOTAL FUNDS	168,634	(40,540)	128,094

continued...

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	286,873	(272,284)	14,589
Restricted funds			
Department of Foreign Affairs and Trade;			
Emigrant Support Programme	26,414	(25,851)	563
Expenses	-	(141)	(141)
Kitchen	-	(1,407)	(1,407)
Irish Youth Foundation	5,000	(5,000)	-
Digital Outreach Project	-	(400)	(400)
The National Lottery Community Fund	-	(46,244)	(46,244)
Community Foundation - garden	-	(7,500)	(7,500)
Arnold Clark Community Fund	1,000	(1,000)	-
	32,414	(87,543)	(55,129)
TOTAL FUNDS	319,287	(359,827)	(40,540)

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	19,232	2,228	21,460
Restricted funds			
Department of Foreign Affairs and Trade;			
Emigrant Support Programme	3,152	11,097	14,249
Expenses	141	-	141
Kitchen	1,407	-	1,407
Irish Youth Foundation	2,305	-	2,305
Digital Outreach Project	400	-	400
The National Lottery Community Fund	163,388	(42,216)	121,172
Community Foundation - garden	-	7,500	7,500
	170,793	(23,619)	147,174
TOTAL FUNDS	190,025	(21,391)	168,634

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,962	(131,734)	2,228
Restricted funds			
Department of Foreign Affairs and Trade;			
Emigrant Support Programme	44,125	(33,028)	11,097
Irish Youth Foundation	5,000	(5,000)	-
The National Lottery Community Fund	-	(42,216)	(42,216)
Community Foundation - garden	10,000	(2,500)	7,500
	59,125	(82,744)	(23,619)
TOTAL FUNDS	193,087	(214,478)	(21,391)

continued...

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	19,232	16,817	36,049
Restricted funds			
Department of Foreign Affairs and Trade;			
Emigrant Support Programme	3,152	11,660	14,812
Expenses	141	(141)	-
Kitchen	1,407	(1,407)	-
Irish Youth Foundation	2,305	-	2,305
Digital Outreach Project	400	(400)	-
The National Lottery Community Fund	163,388	(88,460)	74,928
	170,793	(78,748)	92,045
TOTAL FUNDS	190,025	(61,931)	128,094

continued...

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	420,835	(404,018)	16,817
Restricted funds			
Department of Foreign Affairs and Trade;			
Emigrant Support Programme	70,539	(58,879)	11,660
Expenses	-	(141)	(141)
Kitchen	-	(1,407)	(1,407)
Irish Youth Foundation	10,000	(10,000)	-
Digital Outreach Project	-	(400)	(400)
The National Lottery Community Fund	-	(88,460)	(88,460)
Community Foundation - garden	10,000	(10,000)	-
Arnold Clark Community Fund	1,000	(1,000)	-
	91,539	(170,287)	(78,748)
TOTAL FUNDS	512,374	(574,305)	(61,931)

The Department of Foreign Affairs and Trade; Emigrant Support Programme has funded the Elderly Project and the salaries and expenses of a Heritage Officer and an Administrative Officer in the year. The grant awarded covers the period 1 July 2020 to 30 June 2021.

The Irish Youth Foundation provides funding for the caretaker and equipment.

Kitchen related to monies provided to refurbish the kitchen.

The Digital Outreach fund is provided for giving talks to Elderly groups in relation to changes to digital television services.

The NHS - Healthy Liverpool fund is provided for improving the health of local people and communities.

The National Lottery Community Fund is provided for the Slainte Le Cheile - Health Together project. This aims to ensure the hardest to reach groups within the Irish Community in Liverpool get healthy, and stay healthy.

The Community Foundation grant is provided for improvements and refurbishment to the garden areas.

The Arnold Clark Community Fund grant is provided for garden area improvements.

continued...

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

17. ULTIMATE CONTROLLING PARTY

The charity was under the control of the trustees for the period under review.

LIVERPOOL IRISH CENTRE

England & Wales - Charity number 1189855

Accounts

REGISTERED CHARITY NUMBER: 1189855

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

FOR

LIVERPOOL IRISH CENTRE

Malthouse & Company
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

LIVERPOOL IRISH CENTRE

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FOR THE YEAR ENDED 31 MARCH 2021

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LIVERPOOL IRISH CENTRE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

In fulfilment of its charitable objectives the Liverpool Irish Centre enables the following cultural activities to take place: Irish Dancing; Irish Music; Irish Language; Sequence Dancing; Irish Flute (marching) band; Lowlands Ceili Music Group; Irish Book Club; Ceilis and concerts featuring Irish music and dance.

The Liverpool Irish Centre also provides welfare services for the elderly and vulnerable as follows: tea dances and lunch clubs for pensioners; memory loss groups; health and fitness activities such as working in the garden which is in the grounds of the Centre, weight monitoring, healthy cooking and walking.

The Liverpool Irish Centre is a regular base for the John Mitchels and Wolfe Tones Gaelic games clubs and the GAA County Board meet at the Centre regularly.

The Liverpool Irish Centre is now established as the home of Irish culture on Merseyside. It has been based at its current premises for twenty years. During that time hundreds of people have come through the doors each week to engage in the activities listed above. Although the emphasis and focus is on Irish related activities and the majority of customers are Irish or of Irish descent, the activities are open to all and many who have no connections with Ireland come to learn to dance and play music or attend a class or a concert or function. In addition the Centre has forged strong links with others such as the Indian, Nepalese and Polish communities who regularly use the premises for their functions.

The Liverpool Irish Centre has strong links and associations with other institutions such as Irish Community Care; the Irish government; the Irish in Britain group; local universities including the Institute of Irish Studies; local and Irish media in Britain.

OBJECTIVES AND ACTIVITIES

Significant activities

The financial year 2020-2021 was affected by the pandemic, not always in a bad way, but the usual activities seen on a regular basis were disrupted or not seen at all. The first lockdown commenced at the start of our celebrations for St Patrick's in March 2020 and we did not celebrate the feast in 2021 either.

Despite the restrictions, difficultics and inconveniences, we have held a good number of successful events and made progress on several fronts. The Centre stayed open on a daily basis and remained a lively and vibrant place even when we were only really able to operate on a virtual basis. The sense of community and belonging was maintained, for example by writing cards and sending hampers to members of our community, by holding virtual events like the run to Dungarvan at Christmas, and interest in the Centre if anything actually increased. We started a new membership scheme which attracted funds as well as interest and created a sense of belonging. We ended the financial period in a good position and perhaps also we appreciate what we have a bit more because of the experience.

Whenever it has been possible and safe in light of restrictions we have opened and put on events: concerts, films, quizzes and bingo. We have had to adapt to waiting on tables and for a while at the end of 2020 providing a 'substantial meal'. We had a great night when we had a fish and chip van outside and inside we put on the film 'The Van' which fitted the bill perfectly. We have received a great response from our supporters with good crowds in for most events. We raised funds through online competitions and a huge raffle at Christmas. Many people stepped up to the plate when we needed it most. We have, when allowed, re-opened the bar and numbers attending on a Sunday afternoon in particular have been pleasing. There has been a renewed energy about the place, new faces as well as regulars. We have improved the premises and started to use our outdoor areas more. We have held our first barbecues which were very successful.

There were many months when we couldn't put any performances or classes on, when we could not gather at the Centre at all. During this time the shop came into its own and we stayed open for business and greeted lots of people, some of whom had never visited before, who wanted to purchase Irish products and have some contact with home.

Of course the restricted opening had an effect on our finances. The loss of bar takings, reflected in the figures in the accounts, and the cancellation of major events could have had a very significant effect on us but we have proved resilient and sustainable notwithstanding, and we have been much assisted by significant grants from the National Lottery Community Fund and Liverpool City Region Fund, and smaller grants from others. The drop in bar trading activities from the 2020 to 2021 financial years says it all really. As at April 2021 we are in as good a financial position as we have been for some years.

The time out in lockdown also gave us some thinking time and the development of the garden, shop, cellar and bar facility as well as various other improvements to the premises have resulted. We are coming to the end of our lease at Boundary Lane and will need to make decisions about our premises which need to be fit for purpose for the next generation.

OBJECTIVES AND ACTIVITIES

During lockdown we won an award, the first time we have won one, and started new activities, yoga and mindfulness and art classes, things we would not have thought was 'us' a few years ago. We now have a foodbank which has brought us into a great relationship with Homebaked, a good example of 'partnering' with other organisations in the city. We have also seen an excellent relationship develop with the Emerald Toffees. Our numbers of followers on various social media platforms have increased exponentially in the last couple of years. We have put on live musical events and lessons in all sorts of Irish activities such as baking potato cakes and making St Brigid's crosses.

The expansion of our activities has helped to ensure the Centre is sustainable. In the absence of our weekly dancing and music and language classes, we have provided new focal points which have kept the Centre open for business and pleasure. The crucial ingredient has remained the atmosphere and the warmth of the welcome and many newcomers have complimented the Centre with the highest possible praise.The trustees have many people to thank for making this possible, for getting us through a difficult period and reaching a position where we can be confident about our future after the pandemic, when, it is hoped, our normal classes and events can begin again but we can also continue to innovate and refresh what we have to offer our members.

Social investments

The charity provides young people with an environment to learn about their culture and develop skills in music and dancing. It also provides facilities to act as a base for meetings and fundraising for the various teams. We also provide for our elderly people by arranging a number of social functions on a regular basis where they can meet socially and get advice on social welfare problems if necessary. We facilitate local communities, schools, churches and also provide opportunities to hold functions after funerals. We welcome groups from all ethnic backgrounds to have social and other activities.

Beneficiaries

All members of our community benefit from our activities and advice and support we give. The local community have a facility for fundraising and a place where receptions can be held after funerals. Liverpool Irish Centre is there to serve all people irrespective of their race, religion or sex.

FINANCIAL REVIEW

Principal funding sources

We have several sources of charitable funding. The Irish government through the Emigrant Support Programme continues to provide financial support. As in previous years we have received 80% of the salary of the Community and Cultural Administrator, money towards looking after our elder members and a contribution towards the maintenance of our premises. The trustees decided not to make application for funding in respect of the Heritage Officer post which no longer exists.

The Centre made application for funding for the Slainte le Cheile project to the National Lottery Community Fund. We secured three years of funding which pays for the salary of the project coordinator plus some additional financial assistance including a part time assistant. We have received other grants from funds including the Irish Youth Foundation and the Liverpool City Region.

Our commercial activities have had to adapt in light of the lockdowns. We have benefited from much increased sales from the shop, which has helped to compensate for the loss of sales from the bar. We have received new income from our membership scheme which will be recurring on an annual basis. The members have responded to our difficulties with a variety of ways for raising money including our largest ever raffle at Christmas. All of our commercial revenue is generated to support the continued use of the premises as a centre for Irish cultural activity and for looking after members of our community whose needs have also increased and changed as a result of the pandemic.

Investment policy and objectives

The powers of the Executive Committee in relation to investments are set out clearly in sections 4a and 4d of the constitution, a copy of which has been lodged with the Charity Commission.

Reserves policy

The Executive Committee have established a policy whereby the unrestricted funds not committed or invested on tangible fixed assets of the charity should be two months of the resources expended, which equates to approximately £35,000 - £40,000. At this level, the Executive Committee feel that they would be able to carry on the charity's activities in the event of a significant drop in income. At present the unrestricted reserves of £20,576 do not reach the target level and the members of the Executive Committee are considering ways to increase funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees note that the charity's structure was changed to a Charitable Incorporated Organisation on 9 June 2020. The objectives and activities of the entity remain the same going forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure and appointment of trustees

An Executive Committee of up to twelve members meets monthly and administers the charity. Smaller groups organise and run classes for Irish Dancing, Irish Music, Irish Language, sports and other activities. Irish Community Care Merseyside, itself a registered charity, runs a monthly tea dance and social event that is attended mainly by elderly people and those people not in full time employment. A number of excursions and dinners are also provided for our elderly community throughout the year.

New trustees are proposed and agreed at trustees meetings and the appropriate skills developed.

Related parties

The charity has a close working relationship with Irish Community Care Merseyside, also a registered charity, so that social and welfare provision in this area is not duplicated. The charity also works with non-registered organisations and individuals in the provision of cultural activities to the Irish and local community.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1189855

Principal address

6 Boundary ~~Road~~ Lane
Everton
Merseyside
L6 5EH

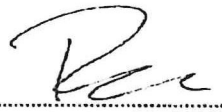
Trustees

A Billing
P Gaul
A Grimes
K Cunningham
J Blundell (resigned 30.4.20)
P Hardiman
E Sexton
K Dickinson
R Turner
L Anderson

Independent Examiner

Malthouse & Company
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

Approved by order of the board of trustees on 15/9/2021 and signed on its behalf by:



P Gaul - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LIVERPOOL IRISH CENTRE

Independent examiner's report to the trustees of Liverpool Irish Centre
I report to the charity trustees on my examination of the accounts of Liverpool Irish Centre (the Trust) for the year ended 31 March 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').

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 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.



Guy Playfer BA FCA
ICAEW
Malthouse & Company
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

Date: 15/9/2021

LIVERPOOL IRISH CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	17,536	-	17,536	34,352
Charitable activities	4				
Improving community life		38,400	59,125	97,525	214,267
Other trading activities	3	78,026	-	78,026	173,648
Total		133,962	59,125	193,087	422,267
EXPENDITURE ON					
Raising funds	5	92,479	7,127	99,606	174,145
Charitable activities	6				
Improving community life		39,255	75,617	114,872	114,513
Total		131,734	82,744	214,478	288,658
NET INCOME/(EXPENDITURE)		2,228	(23,619)	(21,391)	133,609
RECONCILIATION OF FUNDS					
Total funds brought forward		19,232	170,793	190,025	56,416
TOTAL FUNDS CARRIED FORWARD		21,460	147,174	168,634	190,025

The notes form part of these financial statements

LIVERPOOL IRISH CENTRE

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	11	884	-	884	1,899
CURRENT ASSETS					
Stocks	12	5,448	-	5,448	5,717
Debtors	13	2,001	83,848	85,849	141,517
Cash at bank and in hand		23,690	63,326	87,016	52,912
		31,139	147,174	178,313	200,146
CREDITORS					
Amounts falling due within one year	14	(10,563)	-	(10,563)	(12,020)
NET CURRENT ASSETS		20,576	147,174	167,750	188,126
TOTAL ASSETS LESS CURRENT LIABILITIES		21,460	147,174	168,634	190,025
NET ASSETS		21,460	147,174	168,634	190,025

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2021

FUNDS	15		
Unrestricted funds		21,460	19,232
Restricted funds		147,174	170,793
TOTAL FUNDS		168,634	190,025

The financial statements were approved by the Board of Trustees and authorised for issue on 15th September 2021 and were signed on its behalf by:

.....
P Gaul - Trustee

.....
A Grimes - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Individual assets costing £500 or more are capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property improvements - 10% p.a. on cost
Fixtures, fittings & equipment - 25% p.a. on cost

STOCKS

Stocks consist of bar and shop supplies and are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

continued...

1. **ACCOUNTING POLICIES - continued**

FUND ACCOUNTING
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HIRE PURCHASE AND LEASING COMMITMENTS
Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. **DONATIONS AND LEGACIES**

	31.3.21	31.3.20
	£	£
Donations and gifts	7,667	18,212
100 club	80	1,210
Door income	2,544	9,235
Other income	7,245	5,695
	17,536	34,352

3. **OTHER TRADING ACTIVITIES**

	31.3.21	31.3.20
	£	£
Bar	27,065	156,793
Irish provisions	50,961	16,855
	78,026	173,648

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21 £	31.3.20 £
Grants	Improving community life	97,525	214,267

Grants received, included in the above, are as follows:

	31.3.21 £	31.3.20 £
Irish Youth Foundation	5,000	5,000
Ireland Fund of GB	-	5,000
Department of Foreign Affairs and Trade; Emigrant Support Programme	64,075	35,750
The National Lottery Community Fund	10,000	168,517
PH Holt Foundation	2,000	-
Legal & General Community Fund	3,000	-
Men's Suicide Prevention Fund	3,450	-
Community Foundation - garden	10,000	-
	97,525	214,267

The grant received in the year from the Department of Foreign Affairs and Trade: Emigrant Support Programme is restricted for expenditure on events organised for elders and for the salaries of an Administrator and Heritage Development Officer.

5. RAISING FUNDS

OTHER TRADING ACTIVITIES

	31.3.21 £	31.3.20 £
Opening stock	5,717	4,386
Purchases	50,542	77,718
Closing stock	(5,448)	(5,717)
Staff costs	26,478	65,637
Rent	4,519	4,930
Rates and insurance	1,543	2,275
Light heat and telephone	3,096	4,202
Other costs	260	995
Depreciation	770	772
	87,477	155,198

continued...

5. RAISING FUNDS - continued

OTHER TRADING ACTIVITIES - continued

All costs, unless easily identifiable, have been apportioned between Fundraising Trading and Support Costs at 30% and 70% respectively. This ratio is considered by the trustees to fairly reflect the split of expenditure undertaken within the charity.

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Improving community life	66,009	48,863	114,872

7. SUPPORT COSTS

	Finance	Other	Governance costs	Totals
	£	£	£	£
Improving community life	847	44,016	4,000	48,863

Support costs, included in the above, are as follows:

	31.3.21 Improving community life	31.3.20 Total activities
	£	£
Bank charges	847	1,561
Rent	10,544	11,502
Rates and insurance	3,599	5,309
Light heat and telephone	7,225	9,805
Repairs and maintenance	20,412	23,166
Sundries	1,991	5,480
Depreciation of tangible fixed assets	245	2,463
Accountancy fees	2,000	2,000
Independent examination	2,000	2,000
	48,863	63,286

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Charity staff	2	2
Bar staff	4	9
	6	11

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,352	-	34,352
Charitable activities			
Improving community life	6,750	207,517	214,267
Other trading activities	173,648	-	173,648
Total	214,750	207,517	422,267
EXPENDITURE ON			
Raising funds	168,613	5,532	174,145
Charitable activities			
Improving community life	62,416	52,097	114,513
Total	231,029	57,629	288,658

continued...

10. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(16,279)	149,888	133,609
RECONCILIATION OF FUNDS			
Total funds brought forward	35,511	20,905	56,416
TOTAL FUNDS CARRIED FORWARD	19,232	170,793	190,025

11. **TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020 and 31 March 2021	115,097	38,515	153,612
DEPRECIATION			
At 1 April 2020	114,608	37,105	151,713
Charge for year	244	771	1,015
At 31 March 2021	114,852	37,876	152,728
NET BOOK VALUE			
At 31 March 2021	245	639	884
At 31 March 2020	489	1,410	1,899

continued...

12. STOCKS

	31.3.21	31.3.20
	£	£
Stocks	5,448	5,717

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other debtors	85,849	141,517

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	-	1,892
Taxation and social security	6,784	6,258
Other creditors	3,779	3,870
	10,563	12,020

15. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	19,232	2,228	21,460
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	3,152	11,097	14,249
Expenses	141	-	141
Kitchen	1,407	-	1,407
Irish Youth Foundation	2,305	-	2,305
Digital Outreach Project	400	-	400
The National Lottery Community Fund	163,388	(42,216)	121,172
Community Foundation - garden	-	7,500	7,500
	170,793	(23,619)	147,174
TOTAL FUNDS	190,025	(21,391)	168,634

continued...

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,962	(131,734)	2,228
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	44,125	(33,028)	11,097
Irish Youth Foundation	5,000	(5,000)	-
The National Lottery Community Fund	-	(42,216)	(42,216)
Community Foundation - garden	10,000	(2,500)	7,500
	59,125	(82,744)	(23,619)
TOTAL FUNDS	193,087	(214,478)	(21,391)

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	35,511	(16,279)	19,232
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	13,682	(10,530)	3,152
Expenses	401	(260)	141
Kitchen	1,407	-	1,407
Irish Youth Foundation	2,305	-	2,305
Ireland Fund of Great Britain	2,696	(2,696)	-
Digital Outreach Project	400	-	400
NHS - Healthy Liverpool	14	(14)	-
The National Lottery Community Fund	-	163,388	163,388
	20,905	149,888	170,793
TOTAL FUNDS	56,416	133,609	190,025

continued...

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	214,750	(231,029)	(16,279)
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	29,000	(39,530)	(10,530)
Expenses	-	(260)	(260)
Irish Youth Foundation	5,000	(5,000)	-
Ireland Fund of Great Britain	5,000	(7,696)	(2,696)
NHS - Healthy Liverpool	-	(14)	(14)
The National Lottery Community Fund	168,517	(5,129)	163,388
	207,517	(57,629)	149,888
TOTAL FUNDS	422,267	(288,658)	133,609

continued...

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	35,511	(14,051)	21,460
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	13,682	567	14,249
Expenses	401	(260)	141
Kitchen	1,407	-	1,407
Irish Youth Foundation	2,305	-	2,305
Ireland Fund of Great Britain	2,696	(2,696)	-
Digital Outreach Project	400	-	400
NHS - Healthy Liverpool	14	(14)	-
The National Lottery Community Fund	-	121,172	121,172
Community Foundation - garden	-	7,500	7,500
	20,905	126,269	147,174
TOTAL FUNDS	56,416	112,218	168,634

continued...

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	348,712	(362,763)	(14,051)
Restricted funds			
Department of Foreign Affairs and Trade; Emigrant Support Programme	73,125	(72,558)	567
Expenses	-	(260)	(260)
Irish Youth Foundation	10,000	(10,000)	-
Ireland Fund of Great Britain	5,000	(7,696)	(2,696)
NHS - Healthy Liverpool	-	(14)	(14)
The National Lottery Community Fund	168,517	(47,345)	121,172
Community Foundation - garden	10,000	(2,500)	7,500
	266,642	(140,373)	126,269
TOTAL FUNDS	615,354	(503,136)	112,218

The Department of Foreign Affairs and Trade; Emigrant Support Programme has funded the Elderly Project and the salaries and expenses of a Heritage Officer and an Administrative Officer in the year. The grant awarded covers the period 1 July 2020 to 30 June 2021.

The Irish Youth Foundation provides funding for the caretaker and equipment.

Kitchen related to monies provided to refurbish the kitchen.

The Digital Outreach fund is provided for giving talks to Elderly groups in relation to changes to digital television services.

The NHS - Healthy Liverpool fund is provided for improving the health of local people and communities.

The National Lottery Community Fund is provided for the Slainte Le Cheile - Health Together project. This aims to ensure the hardest to reach groups within the Irish Community in Liverpool get healthy, and stay healthy.

The Community Foundation grant is provided for improvements and refurbishment to the garden areas.

continued...

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

17. ULTIMATE CONTROLLING PARTY

The charity was under the control of the trustees for the period under review.

LIVERPOOL IRISH CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	7,667	18,212
100 club	80	1,210
Door income	2,544	9,235
Other income	7,245	5,695
	17,536	34,352
Other trading activities		
Bar	27,065	156,793
Irish provisions	50,961	16,855
	78,026	173,648
Charitable activities		
Grants	97,525	214,267
Total incoming resources	193,087	422,267
EXPENDITURE		
Raising donations and legacies		
Sundries	12,129	18,947
Other trading activities		
Opening stock	5,717	4,386
Purchases	50,542	77,718
Wages	25,121	63,634
Social security	1,357	2,003
Rent	4,519	4,930
Rates and insurance	1,543	2,275
Light heat and telephone	3,096	4,202
Other costs	260	995
Depreciation of tangible fixed assets	770	772
Carried forward	92,925	160,915

LIVERPOOL IRISH CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21 £	31.3.20 £
Other trading activities		
Brought forward	92,925	160,915
Closing stock	(5,448)	(5,717)
	87,477	155,198
Charitable activities		
Wages	56,362	41,898
Social security	4,696	4,165
Pensions	1,173	1,054
Cultural expenses	3,778	4,110
	66,009	51,227
Support costs		
Finance		
Bank charges	847	1,561
Other		
Rent	10,544	11,502
Rates and insurance	3,599	5,309
Light heat and telephone	7,225	9,805
Repairs and maintenance	20,412	23,166
Sundries	1,991	5,480
Depreciation of tangible fixed assets	245	2,463
	44,016	57,725
Governance costs		
Accountancy fees	2,000	2,000
Independent examination	2,000	2,000
	4,000	4,000
Total resources expended	214,478	288,658
Net (expenditure)/income	(21,391)	133,609

This page does not form part of the statutory financial statements