

# **BIRMINGHAM IRISH ASSOCIATION**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**Company Number: 3628076**

**Charity Number: 1072258**



**Prime  
Chartered Accountants and Registered Auditors  
Corner Oak  
1 Homer Road  
Solihull  
West Midlands  
B91 3QG**

**BIRMINGHAM IRISH ASSOCIATION****TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2023  
(INCORPORATING THE DIRECTORS REPORT)**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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).

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Directors (Trustees):** Pat O'Neil (Chair)  
Mick O'Brien (Treasurer)  
J Smith ( Vice Chair)  
T Lynk  
Fr E Corduff  
C Gilliver  
C Brogan

The Trustees have delegated day to day responsibilities to Maurice Malone, the Chief Executive Officer

**Chief Executive:** Maurice Malone  
**Charity Number:** 1072258  
**Company Number:** 3628076 (England and Wales)

**Registered Office and Principal Address:**

St. Anne's Parish Centre  
45 Alcester Street  
Deritend  
Birmingham  
B12 0PH

**Auditors:** Prime Chartered Accountants and Registered Auditors  
Corner Oak  
1 Homer Road  
Solihull  
West Midlands  
B91 3QG

**Bankers:** Metro Bank Plc  
One Southampton Row  
London  
WC1B 5HA

**Solicitors:** Gateley Plc  
111 Edmund Street  
Birmingham  
B3 2HJ

**BIRMINGHAM IRISH ASSOCIATION****TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2023  
(INCORPORATING THE DIRECTORS REPORT) (continued)****STRUCTURE, GOVERNANCE AND MANAGEMENT****Governing Document:**

The organisation is a charitable company limited by guarantee, incorporated on 8<sup>th</sup> September 1998. It was registered as a charity on 3<sup>rd</sup> November 1998. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. The company changed its name, following its members' approval by special resolution at the AGM on 22<sup>nd</sup> September 2014, from Birmingham Irish Association to Birmingham Irish Association.

**Recruitment and of Appointment of new Trustees:**

The directors of the company are also charity trustees for the purpose of charity law and are appointed according to the rules detailed in the Memorandum and Articles of Association. Trustees serve for a three year period after which they must stand for re-election at the next Annual General Meeting.

The Organisation has a list of members from which directors are selected. The Trustees may also from time to time co-opt new members, with relevant skills, onto the board. This is conditional upon them becoming members of the charity once elected. New trustees undergo an induction process, are invited to visit projects and receive a comprehensive induction pack.

**Organisation of the Charity:**

Trustees agree policy and strategy issues and delegate the day to day management of BIA's operation to the Chief Executive Officer who is also supported by a team of appropriately qualified people. Birmingham Irish Association's team consists of 15 full time staff, 2 part time staff, 40 volunteers

**Public Benefit:**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Decision Making:**

The Board of Trustees meets every two months to make decisions, informed by presentation and discussions with the Chief Executive. The matters reserved for board decision include the approval of the budget and the annual report and accounts, development and endorsement of the business plan, significant capital expenditure and the charity's policies and procedures. The Board is also responsible for long term financial and strategic planning and for the governance of the charity. The Management team takes operational decisions and formulates funding bids.

The Board delegates operational responsibility to the Chief Executive. The Chief Executive is responsible for ensuring that the charity delivers a service in accordance with the objects and mission statement, that key performance indicators are met and for balancing the effective management of resources with creative development that keeps the interests of service users at its heart. The Chair and Chief Executive meet on a regular basis to maintain information flow and the management team meets fortnightly to ensure strategic relevance and operational effectiveness and to provide consultative structures within the organisation. Birmingham Irish Association has policies and procedures in place that describe key financial responsibilities and the agreed areas of delegation from board to senior management. The Treasurer takes responsibility for overseeing account reconciliation and reports directly to the Board on the management accounts and budgetary matters.

## **BIRMINGHAM IRISH ASSOCIATION**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2023 (INCORPORATING THE DIRECTORS REPORT) (continued)**

#### **STRUCTURE GOVERNANCE AND MANAGEMENT (continued)**

##### **Risk Management:**

The Trustees have conducted a review of the major risks to which the charity is exposed, and has established a risk register updated annually. Where appropriate, systems and procedures have been established to mitigate the risks the charity faces. Internal control risks are mitigated by the implementation of procedures for authorisation of all transactions and projects, and procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the service. The continuing implementation of quality standards ensures a consistent quality of delivery. Procedures are reviewed annually to ensure that they continue to meet statutory and service requirements.

##### **Related Parties:**

Details of transactions with related parties are given in note 17 to these financial statements.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objects of the Charity:**

The objects for which the company is established are the relief of those in need by reason of youth, age, ill health, disability, financial hardship, the advancement of education and training in particular but not exclusively by promoting community and cultural development, the advancement of citizenship and to provide facilities in the interest of social welfare for recreation and other leisure time occupation among the inhabitants of Birmingham and surrounding areas (hereinafter called the area of benefit) including but not limited to those of Irish origin or descent without distinction of sex, sexual orientation, race, age, disability or of political, religious or other opinions'.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

##### **Mission Statement:**

Birmingham Irish Association aims to enhance the lives of people with Irish heritage by providing quality advice and support services that meet the welfare and cultural needs of the Irish Community in Birmingham.

Our aspiration is to be the service of choice for all Irish people (with primary or combined Irish heritage) seeking advice, support and information.

##### **Our Services:**

Through our organisational values Accessibility, Commitment, Ethics and Partnerships we benefit the Irish Community by providing a fit for purpose organisation that has adapted to the changing needs of the Diaspora. We recognise the strength of the community and through the front line support services we provide we can encourage community involvement and provide much needed Welfare and Cultural services to our clients many of whom are vulnerable and isolated. We have adapted to the changing demographic of the community and can now deliver services locally.

We make a difference in people's lives by providing a wide range of welfare, information, advice and support services. We predominantly deliver to 1<sup>st</sup> and 2<sup>nd</sup> generation Irish elders but also to the wider community and new immigrants. Our current programme delivers support with social isolation, physical and mental health issues, poverty, housing, alcohol and substance misuse, family support and more general issues such as Irish passports and pensions. We run a central elders day centre and 12 community sites delivering activities. Our heritage work including art based and literary projects ensures that Irish culture and heritage in Birmingham continues to thrive and develop. Our plans for the forthcoming years include assisting young people who may be living with relatives dealing with dementia and other mental health issues, expanding the Family Support project, doubling the current level of Volunteers working with us and increasing the number of locally based activity centres to deliver services to the marginalised. We also aim to adapt our service portfolio to deal with new immigrants and those from the travelling community. We provide a holistic approach to achieve its mission statement through the provision of a tiered service model.

## **BIRMINGHAM IRISH ASSOCIATION**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2023 (INCORPORATING THE DIRECTORS REPORT) (continued)**

#### **OBJECTIVES AND ACTIVITIES (continued)**

##### **Our Services:**

We offer three levels of support to all clients contacting the service direct or through a referral pathway from a partner organisation. The level of support is determined at the Triage stage and, upon completion, a level of support as detailed below is offered.

Level 1: Information

Level 2: Brief Intervention (Single Advice Interventions)

Level 3: Enablement (Extended Interventions)

Services are provided from our central offices in Digbeth, from our twelve city-wide community settings or the client's home when appropriate.

#### **Chair's Report 2022-2023**

Since 1957 Birmingham Irish Association has always had the primary aim of trying to improve the quality of all members of the Irish community's lives by listening to them and their needs and trying to translate these needs into action. I hope that by reading this Review and Annual Report you will see the extensive work that has been done. We are aware that much more work needs to be done to ensure we continue to make a difference.

Despite the economic uncertainty BIA has enjoyed an exciting and challenging year. This report outlines our achievements including our expansion of our Dementia Support project, the Young Persons Emotional Support project alongside retaining many of the new initiative services which were the result of the pandemic. These developments are an important part of our programme to work closely with our funders and partner groups including the City Council, Health Authorities and other voluntary organisations to strengthen and to be effective in the services provided by BIA.

None of the above would be possible without the hard work dedication and commitment from our management and staff who in addition to their normal duties in providing excellent services have worked very hard over the past year on fundraising. A number of Board members have also played an important role in this area which is becoming much more demanding and important to our financial situation.

Special mention should be made of the fantastic efforts by our many volunteers, supporters and fundraisers who play a really essential role in both our service delivery and fundraising activities. Indeed they have been doing so for many years and have also been an important force in helping our service users in numerous ways which often greatly improve their quality of life and ability to accept help.

The voluntary sector is changing quite dramatically as a result of reduced spending. This presents both problems and opportunities that will impact on BIA going forward. The Board and Management have recognised that this is a very serious situation in terms of future development and have worked on diversifying our funding base and during the current financial year have commenced work on the redesign and restructuring of what we provide and how we provide it.

This year more than ever we wish to thank our funders for their continuing financial support including the Irish Government Emigrant Support Programme, Birmingham City Council and Birmingham and Solihull ICB plus the many other organisations and individuals who have made donations to support our work.

Last but not least I would really like to thank all members of the BIA Board of Directors for their support to myself and other members during the past year. We welcomed new board members during the year and the successful integration of these individuals has added tremendously to the development of the governance and strategic direction of the organisation.

**Pat O'Neill**  
**Chair**

## **BIRMINGHAM IRISH ASSOCIATION**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023 (INCORPORATING THE DIRECTORS REPORT) (continued)**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

This year, as intended we continued to run all the projects and activities that we ran in previous years as well as expanding into new areas. The projects that are up and running for public benefit and delivering our mission statement are:

- **Family Support** - Providing support to young children and their families with issues such as bullying, self-esteem, lack of confidence, isolation, welfare, debt, housing issues and family relationships.
- **Social Inclusion** - Providing an opportunity for clients to take part in stimulating activities, social interaction, and access to advice and personal support aimed at alleviating loneliness, social isolation and depression and dementia care.
- **Primary Care** - Supporting older adults who may be suffering from physical and mental health problems and are having difficulty in engaging with statutory services with the aim of improving their quality of life and personal wellbeing.
- **Volunteer Project** - A vital service for the organisation complementing the staff team and welcoming clients through the front reception, cooking up a hot meal or teaching people how to surf the net!!
- **Culture and Heritage** - Promoting Irish culture and heritage in Birmingham and developing activities that enhance Irish identity and a vibrant active community.
- **Information and Advice Project** - A service aimed at providing help on a wide range of issues from applying for Irish passports, seeking accommodation, booking flights, tracing family members to advice with debt and Welfare benefits.
- **Young people and Dementia** – A project aimed at supporting children who have a Family member living with Dementia. The project involves visiting schools and delivering sessions to children in the classroom, as we believe children will feel more at ease in a familiar environment and they may be more willing to share their ideas amongst the children they know. Following that, we then tailor individual and smaller group sessions to support children who have a family member living with Dementia. We want to encourage children to ask questions and talk about any worries they may have. Our sessions are fun and engaging and are completely child friendly. They involve lots of discussion and some fun and informative activities.
- **Emotional Support Project** - Our Emotional Support Project offers low-level, preventative support for children and young people under 21, who are experiencing difficulties with emotional wellbeing, self-esteem, confidence, relationships, bullying and identity. Through a range of one-to-one, drop-in and group workshop sessions, we are able to help those who need it, to get back on their feet once more.
- **Irish passports and Birth certificates** - We have passport forms available, and can offer guidance with applying for first time or renewals. We also have a Photo-Me booth on site in Digbeth which means we can easily facilitate online passport renewals.

#### **Performance Profile for the year 2022-2023**

Through the projects we have delivered the following outcomes:

- Almost 6,200 phone calls received
- Over 1800 virtual attendances at our drop in centre and activity clubs
- 9,000 Food parcels distributed
- Nearly 430 families and young children supported through the Family Support Project
- Approaching 480 people addressed their health needs through the Primary Care Project
- Over 2500 clients accessed advice and support services through front office team
- 5,810 Hot Meals delivered
- Over 1000 clients received support with Debt and Welfare benefit related issues
- We had over 1,200 virtual visitors to the office looking for help with passport applications or visiting the shop
- Over 2,300 welfare phone calls took place

## **BIRMINGHAM IRISH ASSOCIATION**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023 (INCORPORATING THE DIRECTORS REPORT) (continued)**

#### **FINANCIAL REVIEW**

##### **Results for the Year**

The year to 31 March 2023 saw the Charity make a deficit of £146,189.90 (2022: deficit of £34,519.22).

During the year under review, the Charity's total incoming resources amounted to £651,516 (2022: £682,907) with £146,771 (2022: £31,773) of that from voluntary income from our generous donors and £476,204 (2022: £619,767) from grants and contracts from our funders. Outgoing resources were £774,213 (2022: £717,426).

The Statement of Financial Activities on page 13 summarises the incoming resources and main areas of expenditure. The Balance Sheet on page 14 shows the Charity's assets and liabilities at 31 March 2023.

##### **Principal Funding Sources**

Birmingham Irish Associations principal funding sources for the year are as follows:

- Irish Government Department of Foreign Affairs and Trade Emigrant Support Programme
- Birmingham City Council (Adults and Communities)
- Birmingham & Solihull ICB
- Birmingham Secondary Schools Family Support Project
- The Irish Youth Foundation
- The Big Lottery Community Fund
- BVSC Commonwealth Games
- Network Neighbourhood Fund

##### **Investment Policy**

Apart from retaining a prudent amount in reserves each year most of the charity's funds are spent in the short term so there are few funds for long term investment.

##### **Reserves Policy**

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation and have established a policy where the unrestricted funds not committed or invested in tangible fixed assets held by the charity should aim to be equivalent to nine months' expenditure. The Board estimates this figure to be approximately £375,000 at 31 March 2023 (£375,000 at 31 March 2022). This policy is reviewed every year by the Board.

## **BIRMINGHAM IRISH ASSOCIATION**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2023 (INCORPORATING THE DIRECTORS REPORT) (continued)**

#### **PLANS FOR FUTURE PERIODS**

Birmingham Irish Association will strengthen its role as a specialist support provider that delivers culturally competent services to those with an Irish primary or mixed heritage. This will be achieved by meeting the targets implicit to the following strategic objectives that are grouped with the 5 key strategic aims of the organisation.

##### **To provide service user centred support services**

- The provision of an enhanced menu of advice, information and support services for our target user groups that will enable individuals to achieve greater independence, improve the overall quality of their lives and utilise the community for the benefit of others.
- The engagement with the wider community, including second and subsequent Irish generations, to ensure that service realignment and development meets the needs of the widest constituent group.
- Through research, bench marking and best practice methodology we will broaden the range and accessibility of our services.
- To establish services within the community aimed at tackling mental health issues, specifically in relation to depression, loneliness and dementia.
- To develop a range of community based resources including a Dementia Café incorporating a telephone help and advice line and support to friends and families of those suffering with Dementia.
- To further develop the family support project and make it available to the wider community.

##### **To build an effective and sustainable organisation**

- Recognising that our success is dependent on a highly motivated and effective staff team, offering opportunities for professional and personal development will be integral to its development planning.
- The development and implementation of a marketing strategy to raise the profile of Birmingham Irish Association, establishing the agency as a leading provider of support services in Birmingham and the region.
- The ongoing development of performance, management and quality assurance systems in order to evidence effectiveness and to build on the existing Quality Mark.
- Service user involvement will be strengthened to ensure that users of the service have active participation within the organisation.
- Financial management will continue to be strengthened by reviewing and implementing management systems, ensuring that we meet our financial responsibilities as determined by the Charities Commission and commissioning agents.
- The broadening of our supporter, membership and stakeholder base.
- To diversify funding and move away from the reliance on statutory funding.
- To maintain, promote and develop an ongoing volunteer team that supports the organisation in its service delivery and further strengthens the community recognising its worth.



## BIRMINGHAM IRISH ASSOCIATION

### TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2023 (INCORPORATING THE DIRECTORS REPORT) (continued)

#### PLANS FOR FUTURE PERIODS (continued)

##### To work collaboratively with others to meet the needs of those we serve

- The maintenance of existing and the development of new partnerships for the benefit of Birmingham Irish Association's constituent groups.
- The investigation of the opportunities of increased collaborative working with like-minded organisations both locally and nationally.
- Developing Partnerships or collaborative working to respond to the changing landscape of health and social care.

##### To ensure the charity has sufficient funding in place for those we serve

- To enhance the existing vision of the organisation to achieve a robust and sustainable fundraising strategy.
- To ensure the Fundraising and Development Officer has appropriate support and guidance to make the best return on investment possible.
- To work alongside other similar organisations to maximise funding potential.
- To maximise the number of income opportunities to help sustain the charity and increase levels of unrestricted income.
- To create compelling 'case studies' to promote the work of the charity to encourage regular giving and create a positive outlook.

##### To provide a wide range of cultural, community, sport and heritage projects, which foster a vibrant sense of Irish community and identity.

- To develop heritage and community activities that promote Ireland's identity and maintain a vibrant Irish community.
- To celebrate, maintain and strengthen the links between community groups in the city and further afield.
- To support affiliate groups with advertising, workshops, publicity, promotion, events and funding opportunities.
- To develop relationships with the press and media to actively promote Birmingham Irish Association.
- To utilise fully the power of social media to inform, celebrate and increase the profile of the organisation and the wider Irish community.

Key Targets and Objectives 2023-2024
Raise the profile of Irish Culture, Sport and Heritage in Birmingham and the wider area
Continue to raise awareness of BIA and the needs of the Irish Community in Birmingham
Further enhance the memory awareness service and created dementia services for the traveller community
Continue to provide quality services in a tough financial environment
Develop partnership working with other like-minded organisations in the West Midlands
Increase younger persons services including mental health support and dementia awareness
Provide a stable platform to recover post Covid and re profile certain delivery options
Engage with local Irish sports clubs including GAA
Birmingham Irish Association to take on the St Patrick's Parade 2024

## BIRMINGHAM IRISH ASSOCIATION

### TRUSTEES REPORT FOR THE YEAR ENDED 31 March 2023 (INCORPORATING THE DIRECTORS REPORT) (continued)

#### STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Trustees, who are also directors of Birmingham Irish Association for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Trustees are aware:-

- there is no relevant audit information of which the company's auditor is unaware;
- the Trustees have taken all the steps that they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.


This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities FRS 102 and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

#### AUDITORS

The auditors, Prime, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Registered Office:  
St. Anne's Parish Centre  
Alcester Street  
Deritend  
Birmingham  
B12 0PH

Signed by order of the Trustees:

  
.....  
P O'Neill, Trustee

Approved by the Trustees on 13/11/2023

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BIRMINGHAM IRISH ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2023**

### **Opinion**

We have audited the financial statements of Birmingham Irish Association (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The other information comprises the information included in the Trustees report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Trustees report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BIRMINGHAM IRISH ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2023**

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a strategic report or in preparing the directors' report.

### **Responsibilities of trustees**

As explained more fully in the Statement of Directors' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management and from our commercial knowledge and experience;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company; and
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BIRMINGHAM IRISH ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2023**

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meeting of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and other relevant parties.

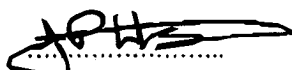
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jeremy Kitson BA FCA  
Prime  
Corner Oak  
1 Homer Road  
Solihull  
West Midlands  
B91 3QG

Date: 29/11/2023

**BIRMINGHAM IRISH ASSOCIATION****STATEMENT OF FINANCIAL ACTIVITIES (incorporating INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023**

		<u>Year to 31 March 2023</u>			<u>Year to 31 March 2022</u>		
	<u>Note</u>	<u>Restricted Funds</u>	<u>Unrestricted Funds</u>	<u>Total</u>	<u>Restricted Funds</u>	<u>Unrestricted Funds</u>	<u>Total</u>
		£	£	£	£	£	£
<b>Income from:</b>							
<b>Donations and legacies</b>		-	146,771	146,771	-	31,773	31,773
<b>Charitable activities:</b>							
Emigrant support		263,950	-	263,950	237,252	-	237,252
Community support		106,094	-	106,094	284,336	-	284,336
Health and hardship		86,574	9,200	95,774	84,642	-	84,642
Schools programme		-	12,499	12,499	-	9,999	9,999
Activity centre		(2,017)	(96)	(2,113)	-	3,538	3,538
<b>Other trading activities:</b>	2	-	28,541	28,541	-	31,175	31,175
<b>Investment income</b>		-	-	-	-	192	192
<b>Total Income</b>		<u>454,601</u>	<u>196,915</u>	<u>651,516</u>	<u>606,230</u>	<u>76,677</u>	<u>682,907</u>
<b>Expenditure on:</b>							
<b>Raising funds</b>	5	-	8,994	8,994	-	2,282	2,282
<b>Charitable activities:</b>	5						
Emigrant support		313,628	-	313,628	285,218	-	285,218
Community support		222,566	-	222,566	247,238	-	247,238
Health and hardship		142,808	-	142,808	130,610	-	130,610
Schools programme		-	18,259	18,259	-	15,311	15,311
Activity centre		-	2,483	2,483	-	1,398	1,398
<b>Other charitable expenditure</b>		-	65,475	65,475	-	35,369	35,369
<b>Total expenditure</b>		<u>679,002</u>	<u>95,211</u>	<u>774,213</u>	<u>663,066</u>	<u>54,360</u>	<u>£717,426</u>
<b>Unrealised gains/losses</b>		-	(23,493)	(23,493)	-	-	-
<b>Net (expenditure)/income</b>		<u>(224,401)</u>	<u>78,211</u>	<u>(146,190)</u>	<u>(56,836)</u>	<u>22,317</u>	<u>(34,519)</u>
<b>Transfers between funds</b>	14	114,734	(114,734)	-	67,326	(67,326)	-
<b>Net movement in funds</b>		<u>(109,667)</u>	<u>36,523</u>	<u>(146,190)</u>	<u>10,490</u>	<u>(45,009)</u>	<u>(34,519)</u>
<b>Reconciliation of funds:</b>							
<b>Total funds brought forward</b>		<u>550,799</u>	<u>318,643</u>	<u>869,443</u>	<u>540,309</u>	<u>363,652</u>	<u>903,961</u>
<b>Total funds carried forward</b>		<u>441,132</u>	<u>282,121</u>	<u>723,253</u>	<u>550,799</u>	<u>318,643</u>	<u>869,443</u>

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

The notes on pages 16 to 26 form part of these accounts.

**BIRMINGHAM IRISH ASSOCIATION****BALANCE SHEET AT 31 MARCH 2023**

	<u>Notes</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	8	45,076		71,324	
Investment property	9	43,872		67,365	
			88,948		138,689
<b>CURRENT ASSETS</b>					
Stock	10	1,504		1,504	
Debtors	11	9,188		10,174	
Cash at bank and in hand		646,225		743,559	
			656,917		755,237
<b>CREDITORS: amounts falling due within one year</b>	12		(22,612)		(24,484)
<b>NET CURRENT ASSETS</b>			£634,305		£730,753
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			723,253		869,442
<b>NET ASSETS</b>			723,253		869,442
<b>CHARITY FUNDS</b>	15				
Unrestricted Funds			282,121		318,643
Restricted Funds			441,132		550,799
<b>TOTAL CHARITY FUNDS</b>			723,253		869,442

These financial statements have been prepared in accordance with the special provisions applicable to companies subject to small companies regime under Part 15 of the Companies Act 2006.

These financial statements were approved and authorised for issue by the Trustees on 13/11/2023 and are signed on their behalf by:-



.....  
P O'Neill - Trustee

The notes on pages 16 to 26 form part of these accounts.

Company Registration Number: 3628076

## BIRMINGHAM IRISH ASSOCIATION

## STATEMENT OF CASH FLOWS AS AT 31 MARCH 2023

	<u>Note</u>	<u>2023</u> £	<u>2022</u> £
<b>Cash flow from operating activities</b>			
Cash generated from operations	1	(97,334)	5,719
Interest received			192
<b>Net cash provided by (used in) operating activities</b>		<u>(97,334)</u>	<u>5,911</u>
<b>Cash flow from investing activities:</b>			
Purchase of tangible fixed assets		-	(5,541)
Interest received		-	(192)
<b>Net cash provided by (used in) investing activities</b>		<u>-</u>	<u>(5,733)</u>
<b>Net increase / (decrease) in cash and cash equivalents for the year</b>		<u>(97,334)</u>	<u>178</u>
Cash and cash equivalents at the beginning of the year		743,559	743,381
<b>Total cash equivalents at the end of the year</b>		<u><u>646,225</u></u>	<u><u>743,559</u></u>
<b>Cash and cash equivalents consist of:</b>			
Cash at bank and in hand		<u>646,225</u>	<u>743,559</u>

**1. Reconciliation of net income / (expenditure) to net cash flow from operating activities**

	<u>2023</u> £	<u>2022</u> £
Net income/(expenditure) for the reporting period (as per the SOFA)	(146,190)	(34,519)
Adjustments for:		
Depreciation charges	26,248	28,417
Loss on disposal of fixed assets	-	-
Decrease/(increase) in stock	-	(1,039)
Decrease/(increase) in debtors	986	(4,817)
(Decrease)/increase in creditors	(1,871)	17,677
Interest Receivable		192
Unrealised gain/loss on Investment Property	23,493	
<b>Net cash flow from operating activities</b>	<u><u>97,334</u></u>	<u><u>5,911</u></u>



# **BIRMINGHAM IRISH ASSOCIATION (FORMERLY IRISH IN BIRMINGHAM)**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

### **1. ACCOUNTING POLICIES**

#### **(a) Basis of preparing the financial statements**

The financial statements of the charitable company, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

These financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### **(b) Income**

Income is recognised in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:-

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Donated facilities and donated professional services are recognised as income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity, for example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report, where relevant.

#### **(c) Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under activities that aggregate all costs related to any particular activity. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties; it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:-

Costs of raising funds comprise costs incurred by the charity in the generation of donation and fundraising income.

Expenditure on charitable activities include those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Other expenditure represents those items not falling into the categories above.

**BIRMINGHAM IRISH ASSOCIATION (FORMERLY IRISH IN BIRMINGHAM)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (cont'd)****1. ACCOUNTING POLICIES (continued)**

All categories of costs include both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include premises costs, office costs, governance costs, administrative and payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular activities, they have been allocated to expenditure on a basis which may be based on activity as represented by direct costs expended on that activity, or based on a proportion of staff costs.

**(d) Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Leasehold property expenditure	- Straight line over 20 years
Website development	- 33.33% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33.33% on cost

**(e) Investment Property**

Investment properties are recorded at fair value based on the discounted lease cost of the rented area.

**(f) Stocks**

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

**(g) Taxation**

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

**(h) 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.

**(i) Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**BIRMINGHAM IRISH ASSOCIATION (FORMERLY IRISH IN BIRMINGHAM)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (cont'd)****2. OTHER TRADING ACTIVITIES**

	<u>Year to</u> <u>31 March 2023</u> £	<u>Year to</u> <u>31 March 2022</u> £
Fundraising events	1,000	-
Shop income	5,752	6,141
Rents received	20,630	25,034
Passport & Photo refund	1,159	
	<u>28,541</u>	<u>31,175</u>

**3. TRUSTEES AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES**

The trustees neither received nor waived any remuneration during the year (2022: £nil).

No trustees were paid travel expenses during the year (2022: £nil).

The Charity considers its key management personnel comprise the Board of Trustees and the Chief Executive. The total amount of employee benefits including employer's pension contributions received by key management personnel were £53,550 (2022: £52,614).

Staff Costs and Employee Benefits

	<u>2023</u> £	<u>2022</u> £
Gross salaries	464,622	463,699
Employer's national insurance	36,013	34,963
Employer's pension contributions	11,685	11,755
	<u>512,320</u>	<u>510,417</u>

No employee earned more than £60,000 pa (2022: none).

Average Number of Employees:

	<u>No</u>	<u>No</u>
Direct	18	19
Administration	2	2
	<u>20</u>	<u>21</u>

**4. PENSIONS**

The charity operates a defined contribution pension scheme. The charge to the Statement of Financial Activities for the year is £11,685 (2022: £11,755). There were no outstanding contributions at 31 March 2023 £nil (2022: £nil) and no prepaid contributions at the year-end (2022: £nil). The pension charge is allocated in restricted and unrestricted funds depending on whether staff are engaged in activity funded by restricted funds.

## BIRMINGHAM IRISH ASSOCIATION

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (cont'd)

## 5. ANALYSIS OF EXPENDITURE ON RAISING FUNDS AND CHARITABLE ACTIVITIES

	<u>Basis of Allocation</u>	<u>Raising Funds</u>	<u>Emigrant Support</u>	<u>Community Support</u>	<u>Health and Hardship</u>	<u>Schools</u>	<u>Activity Centre</u>	<u>Other Costs</u>	<u>Year to 31.3.2023</u>	<u>Year to 31.3.2022</u>
	£	£	£	£	£	£	£	£	<u>Total</u>	<u>Total</u>
									£	£
<b>Costs directly allocated to activities:</b>										
Staff costs	Direct	-	208,973	187,644	111,373	4,331	-	-	512,321	510,417
Fundraising costs	Direct	3,773	-	1,000	-	-	-	-	4,773	1,317
Travel	Direct	1,196	790	1,443	679	4	-	18,061	22,173	16,919
Activity centre costs	Direct	-	12,736	7,874	-	83	323	3,478	24,494	32,020
Rent and rates	Direct	-	38,713	11,262	14,077	6,335	2,160	-	72,547	22,999
Training	Direct	-	-	-	-	-	-	3,760	3,760	1,130
Project costs	Direct	-	6,549	-	-	-	-	4,098	10,647	17,011
Shop purchases	Direct	4,025	-	-	-	-	-	-	4,025	965
		8,994	267,761	209,223	126,129	10,753	2,483	29,397	654,740	602,778
<b>Support costs allocated to activities:</b>										
Premises costs	Staff Time	-	3,839	1,117	1,396	628	-	-	6,980	15,091
Office costs	Staff Time	-	20,825	6,058	7,573	3,408	-	-	37,864	34,326
Professional fees	Staff Time	-	6,765	1,968	2,460	1,107	-	36,078	48,378	36,815
Depreciation and loss on sales of fixed assets	Staff Time	-	14,438	4,200	5,250	2,363	-	-	26,251	28,416
		-	45,867	13,343	16,679	7,506	-	36,078	119,473	114,648
<b>Total Costs by Activity</b>		8,994	313,628	222,566	142,808	18,259	2,483	65,475	774,213	717,426
<b>Year to 31 March 2022</b>		2,282	285,218	247,238	130,610	15,311	1,398	35,369	717,426	

**BIRMINGHAM IRISH ASSOCIATION****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (cont'd)****6. NET EXPENDITURE FOR THE YEAR**

Net expenditure for the financial year is stated after charging:-

	<u>Year to</u> <u>31 March</u> <u>2023</u> £	<u>Year to</u> <u>31 March</u> <u>2022</u> £
Depreciation - owned assets - unrestricted funds	26,251	28,417
Audit fees - audit	4,400	4,100
- other services	4,469	5,876
Deficit on disposal of fixed asset	-	-

**7. TAXATION**

No Corporation Tax liability arises in respect of the year since the company has been accepted as a charity for taxation purposes. The exemptions afforded by legislation are available as all income and gains are applied to charitable purposes.

**8. TANGIBLE FIXED ASSETS**

	<u>Computer</u> <u>Equipment</u> £	<u>Leasehold</u> <u>Property</u> <u>expenditure</u> £	<u>Fixtures &amp;</u> <u>Fittings</u> £	<u>Motor</u> <u>Vehicle</u> £	<u>Website</u> <u>Development</u> £	<u>Total</u> £
<b>Cost</b>						
At 1 April 2022	61,245	99,782	65,588	37,658	11,928	276,201
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 31 March 2023	61,245	99,782	65,588	37,658	11,928	276,201
<b>Depreciation</b>						
At 1 April 2022	42,492	71,798	41,504	37,155	11,928	204,877
Charge for year	17,579	4,986	3,557	126	-	26,248
Eliminated on disposal	-	-	-	-	-	-
At 31 March 2023	60,071	76,784	45,061	37,281	11,928	231,125
<b>Net book value</b>						
At 31 March 2023	1,174	22,998	20,527	377	-	45,076
At 31 March 2022	18,753	27,984	24,084	503	-	71,324

**BIRMINGHAM IRISH ASSOCIATION****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (cont'd)****9. INVESTMENT PROPERTY**

<b>Market Value</b>	<b>£</b>
At 01 April 2022	67,365
Revaluation	(23,493)
	<hr/>
At 31 March 2023	43,872
	<hr/> <hr/>

The investment property is included at fair value.

This fair value has been determined by using the discounted cost of the lease of the premises.

**10. STOCKS**

	<u>2023</u>	<u>2022</u>
	£	£
Shop goods held for resale	1,504	1,504
	<hr/> <hr/>	<hr/> <hr/>

**11. DEBTORS – AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<u>2023</u>	<u>2022</u>
	£	£
Other debtors	560	5,191
Prepayments and accrued income	8,628	4,983
	<hr/>	<hr/>
	9,188	10,174
	<hr/> <hr/>	<hr/> <hr/>

**12. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<u>2023</u>	<u>2022</u>
	£	£
Trade creditors	-	-
Other creditors	13,840	14,320
Social security	8,772	10,164
	<hr/>	<hr/>
	22,612	24,484
	<hr/> <hr/>	<hr/> <hr/>

**13. COMPANY LIMITED BY GUARANTEE**

The Company has no share capital, being limited by guarantee. There are seven members of the company, each of whom has undertaken to contribute £1 in the event of the company being wound up.

**BIRMINGHAM IRISH ASSOCIATION****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (cont'd)****14. MOVEMENT IN FUNDS**

	<u>At 1</u> <u>Apr 2022</u>	<u>Income</u>	<u>Costs</u>	<u>Transfers</u>	<u>At 31</u> <u>Mar 2023</u>
	£	£	£	£	£
<b>Restricted funds</b>					
Big Lottery Fund	267,812	-	(66,686)	-	201,126
Birmingham City Council – Older Adults including RoSITA	8,022	60,653	(72,780)	5,000	895
Health and Hardship fund	-	86,574	(142,808)	56,234	-
Irish Government, Department of Foreign Affairs and Trade; Emigrant Support Programme	10,815	262,780	(313,629)	53,500	13,466
Irish Government, Department of Foreign Affairs and Trade; Reconciliation Fund	8,252	-	-	-	8,252
The Ireland Fund of Great Britain	-	-	-	-	-
Other	20,051	-	-	-	20,051
General Community Support Projects	235,847	44,593	(83,098)	-	197,342
	550,799	454,600	(679,001)	114,734	441,132
<b>Unrestricted funds</b>					
General fund	318,643	196,916	(118,704)	(114,734)	282,121
	869,443	651,516	(774,213)	-	723,253

A transfer of £114,734 (2022: £67,326) to restricted funds in the year represents the transfer of unrestricted funds to projects in deficit at the year-end for which no further funding is expected to be received to cover costs on the projects concerned.

The charity has sufficient resources at 31 March 2023 to fulfil its commitment to each project.

**Purpose of Restricted Funds**

Big Lottery Fund	This fund is a project funded by the Big Lottery Fund that will enable the Charity to carry out activities in community support and health related issues.
Birmingham City Council - Older Adults Project including RoSITA	These funds support the provision of the activity centre, outreach support and advice and guidance.
Health and Hardship Fund	This fund provides the resources for health related issues amongst the community the Charity serves and for clients in need of financial support due personal hardship and distress.
Irish Government, Department of Foreign Affairs and Trade; Emigrant Support Programme	These funds support salary and project costs for Birmingham Irish Association's social inclusion, primary care, family support and cultural development projects.
The Ireland Fund of Great Britain	These funds were for work in bereavement and befriending.
General Community Support Projects	This fund is made up of a number of smaller community support projects which have been pooled together to form one fund.
Irish Government, Department of Foreign Affairs and Trade; Reconciliation Fund	Contribution towards the installation of permanent lighting on the Birmingham Pub Bombings memorial, the most significant one of its type in the UK. This will ensure that it can be accessed as a place of memorial all year round and will serve as a beacon of light and hope to all who enter and leave Birmingham through Grand Central Station

**BIRMINGHAM IRISH ASSOCIATION****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (cont'd)****15. NET ASSETS ANALYSED BETWEEN FUNDS**

	<u>Tangible</u> <u>Fixed Assets</u> £	<u>Net Current</u> <u>Assets</u> £	<u>Liabilities due in</u> <u>more than one year</u> £	<u>Total</u> £
Unrestricted funds	88,948	193,173	-	282,121
Restricted funds	-	441,132	-	441,132
	<u>88,948</u>	<u>634,305</u>	<u>-</u>	<u>723,253</u>

**16. ULTIMATE CONTROLLING PARTY**

In the opinion of the trustees, because of the way that the charity is constituted there is no single ultimate controlling party. The charity is effectively controlled by the Board, as a body.

**17. RELATED PARTY TRANSACTIONS**

There are no related party transactions which require disclosure in the accounts.

**18. OPERATING LEASE COMMITMENTS**

At 31 March 2023, the Charity was committed to total future minimum lease payments under non-cancellable operating leases as follows:-

	<u>2023</u> £	<u>2022</u> £
Within one year	35,698	35,310
Between two and five years	88,599	124,298
Later than five years	-	29,533
	<u>124,297</u>	<u>189,150</u>



**BIRMINGHAM IRISH ASSOCIATION****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (cont'd)****20. ANALYSIS OF THE RESTRICTED FUND DERIVED FROM THE IRISH GOVERNMENT**

	<u>At 1</u> <u>Apr 2022</u>	<u>Income</u>	<u>Costs</u>	<u>Transfers</u>	<u>At 31</u> <u>Mar 2023</u>
	£	£	£	£	£
<b>Emigrant Support Programme:</b>					
<i>Contribution towards Project Costs:</i>					
Culture, Sports and Heritage	-	31,500	(53,949)	22,449	-
Family Support and Welfare	488	33,600	(46,131)	12,043	-
Primary Care Projects	-	28,350	(41,911)	13,561	-
Social Inclusion Projects	-	137,830	(171,638)	33,808	-
West Midlands Irish Support Partnership Collaborative	10,327	31,500	-	(28,361)	13,466
	<u>10,815</u>	<u>262,780</u>	<u>(313,629)</u>	<u>53,500</u>	<u>13,466</u>
	<u>At 1</u> <u>Apr 2022</u>	<u>Income</u>	<u>Costs</u>	<u>Transfers</u>	<u>At 31</u> <u>Mar 2023</u>
	£	£	£	£	£
<b>Reconciliation Fund</b>	8,252		-	-	8,252
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,252</u>

## BIRMINGHAM IRISH ASSOCIATION

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (cont'd)

## 21. COMPARATIVES

## Movement in funds

	<u>At 1</u> <u>Apr 2021</u> £	<u>Income</u> £	<u>Costs</u> £	<u>Transfers</u> £	<u>At 31</u> <u>Mar 2022</u> £
<b>Restricted funds</b>					
Big Lottery Fund	196,393	154,050	(82,631)	-	267,812
Birmingham City Council – Older Adults including RoSITA	3,460	61,500	(56,938)	-	8,022
Health and Hardship fund	-	84,642	(130,610)	45,968	-
Irish Government, Department of Foreign Affairs and Trade; Emigrant Support Programme	45,675	229,000	(285,218)	21,358	10,815
Irish Government, Department of Foreign Affairs and Trade; Reconciliation Fund	-	8,252	-	-	8,252
The Ireland Fund of Great Britain	4,860	-	(4,860)	-	-
Other	20,051	-	-	-	20,051
General Community Support Projects	269,870	68,786	(102,809)	-	235,847
	<u>540,309</u>	<u>606,230</u>	<u>(663,066)</u>	<u>67,326</u>	<u>550,799</u>
<b>Unrestricted funds</b>					
General fund	363,652	76,677	(54,360)	(67,326)	318,643
	<u>903,961</u>	<u>682,907</u>	<u>(717,426)</u>	<u>-</u>	<u>869,442</u>

## Net Assets between funds

	<u>Tangible</u> <u>Fixed Assets</u> £	<u>Net Current</u> <u>Assets</u> £	<u>Liabilities due in</u> <u>more than one year</u> £	<u>Total</u> £
Unrestricted funds	138,689	179,954	-	318,643
Restricted funds	-	550,779	-	550,779
	<u>138,689</u>	<u>730,753</u>	<u>-</u>	<u>869,442</u>

## BIRMINGHAM IRISH ASSOCIATION (FORMERLY IRISH IN BIRMINGHAM)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (cont'd)

## 21. COMPARATIVES (CONTINUED)

## ANALYSIS OF EXPENDITURE ON RAISING FUNDS AND CHARITABLE ACTIVITIES

	<u>Basis of Allocation</u>	<u>Raising Funds</u>	<u>Emigrant Support</u>	<u>Community Support</u>	<u>Health and Hardship</u>	<u>Schools</u>	<u>Activity Centre</u>	<u>Other Costs</u>	<u>Year to 31.3.2022</u>	<u>Year to 31.3.2021</u>
	£	£	£	£	£	£	£	£	<u>Total</u>	<u>Total</u>
<b>Costs directly allocated to activities:</b>										
Staff costs	Direct	-	188,959	211,741	105,784	3,933	-	-	510,417	411,929
Fundraising costs	Direct	1,317	-	-	-	-	-	-	1,317	-
Professional charges	Direct	-	-	-	-	-	-	-	-	-
Travel	Direct	-	424	910	784	3	-	14,798	16,919	35,795
Activity centre costs	Direct	-	21,812	7,988	-	-	1,398	822	32,020	52,614
Rent and rates	Direct	-	12,649	3,680	4,600	2,070	-	-	22,999	10,000
Training	Direct	-	-	-	150	680	-	300	1,130	4,888
Project costs	Direct	-	8,660	7,583	124	-	-	644	17,011	-
Shop purchases	Direct	965	-	-	-	-	-	-	965	1,691
Other	Direct	-	-	-	-	-	-	-	-	-
		2,282	232,504	231,902	111,442	6,686	1,398	16,564	602,778	516,917
<b>Support costs allocated to activities:</b>										
Staff costs	Staff Time	-	-	-	-	-	-	-	-	-
Premises costs	Staff Time	-	8,300	2,415	3,018	1,358	-	-	15,091	62,507
Office costs	Staff Time	-	19,122	5,563	6,954	3,129	-	(442)	34,326	63,124
Professional fees	Staff Time	-	9,663	2,811	3,513	1,581	-	19,247	36,815	21,524
Depreciation and loss on sales of fixed assets	Staff Time	-	15,629	4,547	5,683	2,557	-	-	28,416	28,298
		-	52,714	15,336	19,168	8,625	1,398	18,805	114,648	175,453
<b>Total Costs by Activity</b>		2,282	285,218	247,238	130,610	15,311	1,398	35,369	717,426	692,370
<b>Year to 31 March 2021</b>		1,691	288,619	265,067	81,745	18,630	-	36,618	692,370	