

BIRMINGHAM IRISH ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

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 2019 (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 2019. 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 2015)

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors (Trustees): P Reihill (Chair)
P O'Neill (Treasurer)
J Smith
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: Allied Irish Bank plc
2nd Floor,
63 Temple Row,
Birmingham
B2 5LS

Solicitors: Gateley PLC
111 Edmund Street
Birmingham
B3 2HJ

BIRMINGHAM IRISH ASSOCIATION

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2019 (INCORPORATING THE DIRECTORS REPORT) (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document:

The organisation is a charitable company limited by guarantee, incorporated on 8th September 1998. It was registered as a charity on 3rd 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 22nd September 2014, from Irish in Birmingham 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 8 full time staff, 4 part time staff and 64 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 2019 (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'.

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 1st and 2nd 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 those who may be suffering from 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 2019 (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

A year in the life time of an organisation particularly one spanning 62 years is relatively short, and people could be forgiven for thinking what could have changed in 12 short months. In truth, nothing has changed and yet everything has changed as we reflect on the events of a tumultuous year. Against a backdrop of continued uncertainty and increased anxiety as to how Brexit will play out two events stand out and are already etched indelibly on both individual and organisational memory. In November of 2018 after years of tireless work behind the scenes a consortium of organisations endeavours concluded with the unveiling of a memorial to those who tragically lost their lives in the Birmingham Pub bombings dates. On a bitterly cold still evening the solemnity of the occasion was matched by the dignity of the families stepping forward in turn to light a candle in memory of their loved ones. It was a truly poignant occasion with reconciliation centre stage, preserving precious memories and a recognition of the experiences of the Irish community in its aftermath and for some years afterwards. It was powerful testimony to the idea that out of extreme darkness light can and must break through.

We as an organisation played a key role in both the conception and realisation of the project and I know our Chief Executive Maurice Malone's indefatigability was instrumental throughout. My journey's through the city to New Street Station regularly take me past the sculpture and I am immediately transported back to that evening and combination of emotions best described as a combination of pride and melancholy.

No sooner had this significant event passed that we received news that our President Michael D Higgins office had been in touch advising of a Presidential visit to Birmingham in the New Year.

It is difficult to convey the amount of work and organisation that it takes to bring these events off and it was a case of all hands to the pumps from mid-December until the day itself, February 11th.

The President's visit to the memorial to those who lost their lives was moving and dignified and throughout his visit his warmth and humanity shone through. Arriving at a packed St Anne's the welcome he received was for me an outpouring of thanks and pride that our President recognised the contribution that the Irish made to Birmingham and this was echoed in the beautifully crafted address to those assembled. An accomplished speaker, the President has that rare gift of being able to speak to everyone individually The sense of collective pride was palpable, and the President was unstinting in his time talking and allowing photographs for the 300 people crammed into St Anne's. Meeting as a group moments after President Higgins and his wife Sabina departed was a staff team whose efforts and dedication had delivered a truly memorable day and that energised everyone for the work ahead. We received a letter from the President shortly afterwards confirming what we already knew as to how much he enjoyed the visit.

It is always difficult coming back to earth after a special occasion, but it was business as usual on Feb 12th in providing all the services to those attending our centre or who we reach out to.

All of this would not be possible without the commitment, energy and drive of our staff and volunteers who make a tangible difference to the people we work with. Whether this be assisting with some complicated paperwork to the warm smile that allows someone experiencing dementia that they are amongst their own.

As always we are deeply indebted to the Irish government whose year on year recognition of our work in the form of the Emigrant Support Programme allows us to carry on our vital work. Other funders deserve special mention, Birmingham City Council, Birmingham and Cross City CCG, Irish Youth Foundation, and the Ireland Funds of Great Britain. We continue to receive very generous support from donations and respect the wishes of those who want to remain anonymous. These donations are key in helping us to deliver services. We look forward to continuing to provide these services and to look for ever more imaginative ways to harness the power of community and to ensure this important and powerful asset is used to the full.

BIRMINGHAM IRISH ASSOCIATION

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2019 (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.

With the continued support from our funders and community we plan to carry on delivering the vital services to the clients we have served for many years. Upon reviewing the year and the strides we have made it gives me great pride to be associated with such a dedicated staff team and a board of Trustees who have demonstrated willingness and unerring support to the cause during a testing period. I am confident that with the strategic direction in place and the continued support of those we serve we will continue to have a productive 12 months.

Performance Profile for the year 2018-2019

Through the projects we have delivered the following outcomes:

- Almost 18,500 phone calls received
- Over 16,800 attendances at our drop in centre and activity clubs
- 15,500 clients attended the Elders Clubs
- Nearly 350 families and young children supported through the Family Support Project
- Approaching 1170 people addressed their health needs through the Primary Care Project
- Over 6,400 clients accessed advice and support services through front office team
- 1,600 clients received support with Debt and Welfare benefit related issues
- We had over 5,300 visitors to the office looking for help with passport applications or visiting the shop
- Over 10,000 meals were provided through the drop in centre and social clubs

BIRMINGHAM IRISH ASSOCIATION

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2019 (INCORPORATING THE DIRECTORS REPORT) (continued)

FINANCIAL REVIEW

Results for the Year

The year to 31 March 2019 saw the result of our careful approach to dealing with the challenges put to us in the present funding climate. We are pleased to report that we have been able to make a surplus of £82,482 (2018: £72,209).

During the year under review, the Charity's total incoming resources amounted to £488,853 (2018: £462,798) with £66,183 (2018: £67,746) of that from voluntary income from our generous donors and £396,540 (2018: £372,990) from grants and contracts from our funders. Outgoing resources were £406,371 (2018: £390,589) with the bulk of that saving coming from reduced salary costs.

The Statement of Financial Activities on page 12 summarises the incoming resources and main areas of expenditure. The Balance Sheet on page 13 shows the Charity's assets and liabilities at 31 March 2019.

Principal Funding Sources

Irish in Birmingham's 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 CrossCity CCG
- Birmingham South Central CCG
- Sandwell and West Birmingham CCG
- Ireland Fund of Great Britain
- Birmingham Secondary Schools Family Support Project
- The Irish Youth Foundation

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 three months' expenditure. The Board estimates this figure to be approximately £100,000 at 31 March 2019 (£115,000 at 31 March 2018). This policy is reviewed every year by the Board.

BIRMINGHAM IRISH ASSOCIATION

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2019 (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.

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.

BIRMINGHAM IRISH ASSOCIATION

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2019 (INCORPORATING THE DIRECTORS REPORT) (continued)

PLANS FOR FUTURE PERIODS (continued)

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 2019-2020
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
Launch the new never alone with a phone project
Re vamp the direct giving scheme with a new look and high profile launch
Engage with local Irish sports clubs including GAA

BIRMINGHAM IRISH ASSOCIATION

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2019 (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 2015 (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 (issued in 2015) 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 Reihill - Trustee

Approved by the Trustees on 17/10/19

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BIRMINGHAM IRISH ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2019

Opinion

We have audited the financial statements of Birmingham Irish Association (the 'charitable company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 2019 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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 Report of the Trustees.

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 Report of the Trustees.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF BIRMINGHAM IRISH ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2019

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.

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. 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

18/10/19

BIRMINGHAM IRISH ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (incorporating INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2019

		<u>Year to 31 March 2019</u>			<u>Year to 31 March 2018</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>
		£	£	£	£	£	£
Income from:							
Donations and legacies		-	66,183	66,183	1,592	66,154	67,746
Charitable activities:							
Emigrant support		217,700	-	217,700	189,825	-	189,825
Community support		82,222	-	82,222	50,392	-	50,392
Health and hardship		82,066	-	82,066	91,785	-	91,785
Heritage project		-	-	-	25,060	-	25,060
Schools programme		-	9,999	9,999	-	12,666	12,666
Activity centre		-	4,553	4,553	-	3,262	3,262
Other trading activities:	2	-	26,130	26,130	-	22,062	22,062
Total Income		£381,988	£106,865	£488,853	£358,654	£104,144	£462,798
Expenditure on:							
Raising funds	5	-	4,385	4,385	-	6,382	6,382
Charitable activities:	5						
Emigrant support		235,127	-	235,127	229,123	-	229,123
Community support		59,719	-	59,719	23,650	-	23,650
Health and hardship		82,698	-	82,698	83,663	-	83,663
Heritage project		-	-	-	9,678	-	9,678
Schools programme		-	17,866	17,866	-	16,819	16,819
Activity centre		-	-	-	-	-	-
Other charitable expenditure		-	6,576	6,576	-	21,274	21,274
Total expenditure		£377,544	£28,827	£406,371	£346,114	£44,475	£390,589
Net (expenditure)/income		4,444	78,038	82,482	12,540	59,669	72,209
Transfers between funds	14	20,632	(20,632)	-	17,718	(17,718)	-
Net movement in funds		25,076	57,406	82,482	30,258	41,951	72,209
Reconciliation of funds:							
Total funds brought forward		108,905	245,568	354,473	78,647	203,617	282,264
Total funds carried forward		£133,981	£302,974	£436,955	£108,905	£245,568	£354,473

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

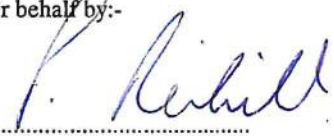
The notes on pages 15 to 25 form part of these accounts.

BIRMINGHAM IRISH ASSOCIATION**BALANCE SHEET AT 31 MARCH 2019**

	<u>Notes</u>	<u>2019</u>	<u>2018</u>
		£	£
FIXED ASSETS			
Tangible assets	8	57,262	67,958
Investment property	9	67,365	67,365
		<u>124,627</u>	<u>135,323</u>
CURRENT ASSETS			
Stock	10	465	465
Debtors	11	4,865	1,899
Cash at bank and in hand		318,977	231,767
		<u>324,307</u>	<u>234,131</u>
CREDITORS: amounts falling due within one year	12	(11,979)	(14,981)
NET CURRENT ASSETS		<u>£312,328</u>	<u>£219,150</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>436,955</u>	<u>354,473</u>
NET ASSETS		<u>£436,955</u>	<u>£354,473</u>
CHARITY FUNDS	15		
Unrestricted Funds		303,362	245,568
Restricted Funds		133,593	108,905
TOTAL CHARITY FUNDS		<u>£436,955</u>	<u>£354,473</u>

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 (effective January 2015).

These financial statements were approved and authorised for issue by the Trustees on 17/10/19 and are signed on their behalf by:-



 P Reihill - Trustee

The notes on pages 15 to 25 form part of these accounts.

Company Registration Number: 3628076

BIRMINGHAM IRISH ASSOCIATION

STATEMENT OF CASH FLOWS AS AT 31 MARCH 2019

	Notes	<u>2019</u> £	<u>2018</u> £
Cash flow from operating activities			
Cash generated from operations	1	87,210	96,312
Net cash provided by (used in) operating activities		<u>87,210</u>	<u>96,312</u>
Cash flow from investing activities:			
Purchase of tangible fixed assets		-	(983)
Net cash provided by (used in) investing activities		<u>-</u>	<u>(983)</u>
Cash flows from financing activities:			
Capital repayments in year		-	(996)
Net cash provided by (used in) financing activities		<u>-</u>	<u>(996)</u>
Net increase / (decrease) in cash and cash equivalents for the year		87,210	94,333
Cash and cash equivalents at the beginning of the year		231,767	137,434
Total cash equivalents at the end of the year		<u>318,977</u>	<u>£231,767</u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		<u>£318,977</u>	<u>£231,767</u>

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

	<u>2019</u> £	<u>2018</u> £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	82,482	72,209
Adjustments for:		
Depreciation charges	10,697	12,289
Loss on disposal of fixed assets	-	-
Decrease/(increase) in debtors	(2,967)	4,518
(Decrease)/increase in creditors	(3,002)	7,296
Net cash flow from operating activities	<u>87,210</u>	<u>96,312</u>

BIRMINGHAM IRISH ASSOCIATION (FORMERLY IRISH IN BIRMINGHAM)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

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) (effective 1 January 2015)', 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 2019 (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.

Improvements to property	- 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.

BIRMINGHAM IRISH ASSOCIATION (FORMERLY IRISH IN BIRMINGHAM)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019 (cont'd)

1. ACCOUNTING POLICIES (continued)

(i) Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

(j) 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.

2. OTHER TRADING ACTIVITIES

	<u>Year to</u> <u>31 March 2019</u>	<u>Year to</u> <u>31 March 2018</u>
	£	£
Fundraising events	-	-
Shop income	5,630	5,150
Rents received	20,500	16,912
	<hr/>	<hr/>
	26,130	£22,062
	=====	=====

BIRMINGHAM IRISH ASSOCIATION (FORMERLY IRISH IN BIRMINGHAM)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019 (cont'd)

3. TRUSTEES AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The trustees neither received nor waived any remuneration during the year (2018: £nil).

No trustees (2018: none) were paid travel expenses during the year (2018: Ni).

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 £44,253 (2018: £43,832).

Staff Costs and Employee Benefits

	<u>2019</u>	<u>2018</u>
	£	£
Gross salaries	259,536	241,760
Employer's national insurance	17,052	16,613
Employer's pension contributions	3,946	2,153
	<u>£280,534</u>	<u>£260,526</u>

No employee earned more than £60,000 pa (2018: none).

Average Number of Employees:

	<u>No</u>	<u>No</u>
Direct	11	10
Administration	2	2
	<u>13</u>	<u>12</u>

4. PENSIONS

The charity operates a defined contribution pension scheme. The charge to the Statement of Financial Activities for the year is £3,946 (2018: £2,153). There were no outstanding contributions at 31 March 2019 (2018: none) and no prepaid contributions at the year end (2018: none). 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 2019 (cont'd)

5. ANALYSIS OF EXPENDITURE ON RAISING FUNDS AND CHARITABLE ACTIVITIES

	Basis of Allocation	Raising Funds	Emigrant Support	Community Support	Health and Hardship	Heritage Project	Schools	Other Costs	Year to 31.3.2019	Year to 31.3.2018
	£	£	£	£	£	£	£	£	Total	Total
Costs directly allocated to activities:										
Staff costs	Direct	-	171,575	31,869	66,155	-	10,935	-	280,534	260,631
Fundraising costs	Direct	-	-	-	-	-	-	-	-	150
Professional charges	Direct	-	-	-	-	-	-	-	-	-
Travel	Direct	-	2,709	1,687	1,058	-	13	2,706	8,173	8,088
Activity centre costs	Direct	-	7,155	148	-	-	-	217	7,520	8,534
Rent and rates	Direct	-	8,000	2,000	-	-	-	-	10,000	10,000
Training	Direct	-	-	-	50	-	-	302	352	389
Project costs	Direct	-	2,996	1,442	-	-	-	3,271	7,709	13,988
Shop purchases	Direct	4,385	-	-	-	-	-	-	4,385	6,232
Other	Direct	-	-	-	-	-	-	-	-	204
		4,385	192,435	37,146	67,263	-	10,948	6,496	318,673	£308,216
Support costs allocated to activities:										
Staff costs	Staff Time	-	-	-	-	-	-	-	-	-
Premises costs	Staff Time	-	12,477	3,630	4,537	-	2,041	-	22,685	26,464
Office costs	Staff Time	-	17,376	5,033	6,236	-	2,806	-	31,451	31,243
Professional fees	Staff Time	-	6,956	12,198	2,523	-	1,108	80	22,865	12,377
Depreciation	Staff Time	-	5,883	1,712	2,139	-	963	-	10,697	12,289
		-	42,692	22,573	15,435	-	6,918	80	87,698	82,373
Total Costs by Activity		£4,385	£235,127	£59,719	£82,698	-	£17,866	£6,576	£406,371	£390,589
Year to 31 March 2018		£6,382	£229,123	£23,650	£83,663	£9,678	£16,819	£21,274	£390,589	

BIRMINGHAM IRISH ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019 (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 2019</u>	<u>Year to</u> <u>31 March 2018</u>
	£	£
Depreciation - owned assets - unrestricted funds	10,696	12,288
Depreciation - leased assets - unrestricted funds	-	-
Audit fees - audit	3,200	3,200
- other services	2,800	2,800
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>Expenditure on</u> <u>Leasehold Property</u>	<u>Fixtures &</u> <u>Fittings</u>	<u>Motor</u> <u>Vehicle</u>	<u>Website</u> <u>Development</u>	<u>Total</u>
	£	£	£	£	£	£
<u>Cost</u>						
At 1 April 2018	3,426	99,782	44,061	37,658	11,928	196,855
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 31 March 2019	£3,426	£99,782	£44,061	£37,658	£11,928	£196,855
<u>Depreciation</u>						
At 1 April 2017	1,926	51,842	30,704	36,067	8,358	128,897
Charge for year	786	4,989	2,004	398	2,520	10,697
Eliminated on disposal	-	-	-	-	-	-
At 31 March 2019	£2,712	£56,831	£32,708	£36,465	£10,878	£139,594
Net book value at 31 March 2019	£714	£42,951	£11,353	£1,193	£1,050	£57,261
Net book value at 31 March 2018	£1,500	£47,940	£13,357	£1,591	£3,570	£67,958

BIRMINGHAM IRISH ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019 (cont'd)

9. INVESTMENT PROPERTY

Market Value	£
At 01 April 2018	67,365
	<u>-----</u>
At 31 March 2019	<u><u>£67,365</u></u>

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>2019</u>	<u>2018</u>
	£	£
Shop goods held for resale	<u>£465</u>	<u>£465</u>

11. DEBTORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2019</u>	<u>2018</u>
	£	£
Other debtors	564	560
Prepayments and accrued income	4,301	1,339
	<u>£4,865</u>	<u>£1,899</u>

12. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2019</u>	<u>2018</u>
	£	£
Trade creditors	284	2,703
Other creditors	11,695	12,278
	<u>£11,979</u>	<u>£14,981</u>

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 2019 (cont'd)

14. MOVEMENT IN FUNDS

	<u>At 1</u> <u>Apr 2018</u>	<u>Income</u>	<u>Costs</u>	<u>Transfers</u>	<u>At 31</u> <u>Mar 2019</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Unrestricted funds	245,568	106,865	(28,827)	(20,632)	302,974
General fund					
Restricted funds					
Irish Government, Department of Foreign Affairs and Trade; Emigrant Support Programme	50,374	217,700	(235,127)	20,000	52,947
Birmingham City Council – Older Adults including RoSITA	26,742	50,391	(43,427)	-	33,706
The Ireland Fund of Great Britain	4,860	-	-	-	4,860
Other	17,130	2,921	-	-	20,051
Health and Hardship fund	-	82,066	(82,698)	632	-
General Community Support Projects	9,799	28,910	(16,292)	-	22,417
	<u>£354,473</u>	<u>£488,853</u>	<u>£(406,371)</u>	<u>£Nil</u>	<u>£436,955</u>

A transfer of £20,632 (2018: £17,718) 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 2019 to fulfil its commitment to each project.

Purpose of Restricted Funds

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.

Birmingham City Council - Older Adults Project including RoSITA

These funds support the provision of the activity centre, outreach support and advice and guidance.

The Ireland Fund of Great Britain

These funds were for work in bereavement and befriending.

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.

Heritage Project

This fund is a project funded by the Heritage Lottery Fund that will enable the Charity to carry out research into the development of the Irish community in Birmingham.

BIRMINGHAM IRISH ASSOCIATION (FORMERLY IRISH IN BIRMINGHAM)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019 (cont'd)

15. NET ASSETS ANALYSED BETWEEN FUNDS

	<u>Tangible Fixed</u> <u>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	124,627	178,347	-	302,974
Restricted funds	-	133,981	-	133,981
	<u>£124,627</u>	<u>£312,328</u>	<u>£Nil</u>	<u>£436,955</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 2019, the Charity was committed to total future minimum lease payments under non-cancellable operating leases as follows:-

	<u>2019</u> £	<u>2018</u> £
Within one year	18,852	17,318
Between two and five years	75,408	68,532
Later than five years	68,532	85,665
	<u>162,792</u>	<u>171,515</u>

BIRMINGHAM IRISH ASSOCIATION (FORMERLY IRISH IN BIRMINGHAM)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019 (cont'd)

19. ANALYSIS OF THE RESTRICTED FUND DERIVED FROM THE IRISH GOVERNMENT

	<u>At 1</u> <u>Apr 2018</u> £	<u>Income</u> £	<u>Costs</u> £	<u>Transfers</u> £	<u>At 31</u> <u>Mar 2019</u> £
Emigrant Support Programme: Contribution towards Project Costs:					
Culture, Sports and Heritage	7,250	29,000	(34,584)	5,000	6,666
Family Support and Welfare	4,523	27,500	(27,520)	-	4,503
Primary Care Projects	5,756	26,800	(30,695)	5,000	6,861
Social Inclusion Projects	29,289	125,000	(141,260)	10,000	23,029
West Midlands Irish Support Partnership Collaborative	-	9,400	-	-	9,400
	<u>£46,818</u>	<u>£217,700</u>	<u>£(234,059)</u>	<u>£20,000</u>	<u>£50,459</u>

The income received from the Irish Government Department of Foreign Affairs and Trade of £217,700 represents the funding received in the financial year in the form of an Emigrant Support Programme Grant from 1 July 2018 to 30 June 2019. This grant has been fully recognised on receipt in accordance with UK Generally Accepted Accounting Practice.

20. COMPARATIVES

Movement in funds

	<u>At 1</u> <u>Apr 2017</u> £	<u>Income</u> £	<u>Costs</u> £	<u>Transfers</u> £	<u>At 31</u> <u>Mar 2018</u> £
Unrestricted funds	203,617	104,144	(44,475)	(17,718)	245,568
General fund					
Restricted funds					
Irish Government, Department of Foreign Affairs and Trade;					
Emigrant Support Programme	47,672	189,825	(229,123)	42,000	50,374
Birmingham City Council – Older Adults including RoSITA	-	50,392	(23,650)	-	26,742
The Ireland Fund of Great Britain	4,860	-	-	-	4,860
Other	15,538	1,592	-	-	17,130
Health and Hardship fund	-	81,986	(83,663)	1,677	-
General Community Support Projects	-	9,799	-	-	9,799
Heritage project	10,577	25,060	(9,678)	(25,959)	-
	<u>£282,264</u>	<u>£462,798</u>	<u>£(390,589)</u>	<u>£Nil</u>	<u>£354,473</u>

Net Assets between funds

	<u>Tangible Fixed</u> <u>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	135,323	110,245	-	245,568
Restricted funds	-	108,905	-	108,905
	<u>£135,323</u>	<u>£219,150</u>	<u>£Nil</u>	<u>354,473</u>

BIRMINGHAM IRISH ASSOCIATION (FORMERLY IRISH IN BIRMINGHAM)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019 (cont'd)

20. COMPARATIVES (CONTINUED)

ANALYSIS OF EXPENDITURE ON RAISING FUNDS AND CHARITABLE ACTIVITIES

	Basis of Allocation	Raising Funds	Emigrant Support	Community Support	Health and Hardship	Heritage Project	Schools	Other Costs	Year to 31.3.2018 Total	Year to 31.3.2017 Total
	£	£	£	£	£	£	£	£	£	£
Costs directly allocated to activities:										
Staff costs	Direct	-	170,836	9,876	69,431	-	10,488	-	260,631	285,877
Fundraising costs	Direct	150	-	-	-	-	-	-	150	34
Professional charges	Direct	-	-	-	-	-	-	-	-	-
Travel	Direct	-	1,074	235	746	286	16	5,731	8,088	7,771
Activity centre costs	Direct	-	6,287	613	-	-	-	1,634	8,534	6,539
Rent and rates	Direct	-	8,000	2,000	-	-	-	-	10,000	10,000
Training	Direct	-	164	121	87	-	17	-	389	85
Project costs	Direct	-	2,478	-	-	9,140	-	2,370	13,988	7,523
Shop purchases	Direct	6,232	-	-	-	-	-	-	6,232	4,825
Other	Direct	-	-	-	-	-	-	204	204	259
		6,382	188,839	12,845	70,264	9,426	10,521	9,939	308,216	£322,913
Support costs allocated to activities:										
Staff costs	Staff Time	-	-	-	-	-	-	-	-	12,570
Premises costs	Staff Time	-	14,856	4,060	5,218	-	2,330	-	26,464	26,269
Office costs	Staff Time	-	14,151	3,731	4,979	252	2,202	5,928	31,243	32,424
Professional fees	Staff Time	-	4,396	1,171	744	-	659	5,407	12,377	8,300
Depreciation	Staff Time	-	6,881	1,843	2,458	-	1,107	-	12,289	18,455
		-	40,284	10,805	13,399	252	6,298	11,335	82,373	98,018
Total Costs by Activity										
		£6,382	£229,123	£23,650	£83,663	£9,678	£16,819	£21,274	£390,589	£420,931
Year to 31 March 2017										
		£16,403	£241,185	£23,785	£93,421	£15,726	£16,651	£13,760	£420,931	