

# **BIRMINGHAM IRISH ASSOCIATION**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2016**

**Company Number: 3628076**

**Charity Number: 1072258**

**Michael Jellicoe  
Chartered Accountant and Registered Auditor  
Corner Oak  
1 Homer Road  
Solihull  
West Midlands  
B91 3QG**

**BIRMINGHAM IRISH ASSOCIATION****TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2016  
(INCORPORATING THE DIRECTORS REPORT)**

The directors present their report, together with the financial statements of the company for the year ended 31<sup>st</sup> March 2016.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Directors (Trustees):** P Reihill (Chair)  
 B Farrell appointed (24 November 2015)  
 J Smith appointed (Treasurer) (24 November 2015)  
 T Lynk appointed (24 November 2015)  
 M Costello appointed (24 November 2015)  
 Fr E Corduff  
 Karen Reynolds (Vice-Chair)  
 D Kerley  
 M Lennon appointed (11 November 2014)  
 P Riley resigned (24 November 2015)  
 M Molloy resigned (24 November 2015)

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  
 Alcester Street  
 Deritend  
 Birmingham  
 B12 0PH

**Auditors:** Michael Jellicoe  
 Chartered Accountant and Registered Auditor  
 Corner Oak  
 1 Homer Road  
 Solihull  
 West Midlands  
 B91 3QG

**Bankers:** Lloyds TSB Bank plc  
 Erdington Branch  
 PO Box 1000  
 BX1 1LT

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

## **BIRMINGHAM IRISH ASSOCIATION**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2016 (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 Irish in Birmingham to Birmingham Irish Association.

##### **Method of Appointment of 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 11 full time staff, 7 part time staff and 37 volunteers.

##### **Public Benefit:**

The Trustees have had due regard to guidance published by the Charity Commission on public benefit.

##### **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 Charity currently has a Board of eight trustees, which includes the Chair, Vice Chair and Treasurer. There is one sub-committee, namely Finance and Human Resources which include management representation. The sub-committee meets at regular intervals (at least 6 times per year) and the Chair reports back to the full board as part of the board's standing agenda.

The Board delegate 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 2016 (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 19 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 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 expanding the Bereavement and Befriending service, 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. 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 2016 (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**

These past years have for all organisations in the not for profit sector been extremely challenging as we continue to find imaginative ways to provide services with ever reducing resources. These challenges are visible daily at our own front door where the chilling winds of ongoing financial stringency continue to bite deep. In such circumstances it would not be unreasonable to see a dip in morale, or a creeping sense of defeatism.

It is all the more remarkable that all connected with the Birmingham Irish Association have simply got on with the job of finding ever more creative and ingenious ways to provide services to people in need.

One, if not the stand out achievement of the previous twelve months has been the launch of our dementia service. As our population, those that came to this country in the fifties and sixties, become ever older, there comes with it for some the onset of a marked decline in their cognitive functioning. It is important to keep perspective when talking of dementia and to recognise that with care and proper support individuals' lives can continue to be enriched. We became aware that whilst there were a number of services locally that dealt with dementia, there was nothing that catered for the specific cultural needs of those from the Irish community. With this in mind and aware of a considerable need from discussions from amongst others carers we set out to plant such a service. I was privileged to attend the opening in January and saw at close quarters a visual representation of an Irish home setting which captured the mood and avoided the cliché. This service has gone from strength to strength and has quite rightly had favourable comment from all who are aware of it. I want to say a special thank you to our team of dedicated volunteers and staff. We look forward to expanding this service when resources and funds allow.

I would also like to thank our funders this past year, the Irish Government Emigrant Support Programme, Birmingham City Council, Birmingham and Solihull Cross City CCG, Heritage Lottery Fund, Ireland Fund of Great Britain and of course the generosity of our own community whose donations help to support the valuable work we do. Providing a quality service costs and for the first time ever I want to use this report to appeal to the community at large to support us in our vital work. The Irish are rightly celebrated the world over for their generosity and regularly punch well above their weight in assisting those in need. We need to explore ways to tap into this generosity to ensure services continue to be delivered.

Finally, can I make special mention of two long serving trustees Martin Molloy and Patricia Riley who for many years have served the Irish community, formerly as Trustees of the Birmingham Irish Community forum and following the merger served on the current board of this organisation. Their passion, commitment and wise counsel was a real asset and they will be sorely missed.

## **BIRMINGHAM IRISH ASSOCIATION**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2016 (INCORPORATING THE DIRECTORS REPORT) (continued)**

#### **ACHIEVEMENTS AND PERFORMANCE**

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.
- Bereavement Project – Volunteers trained in bereavement and helping others get back on their feet following a loss through friendship and support.
- Befriending Project – Providing a friend and confident maybe to those isolated in the community or fellow countrymen arriving from Ireland looking for a support network to establish themselves.
- 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.
- Oral History Project – Telling the story of the men and women who contributed to building the infrastructure of Birmingham.

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 2015-2016**

Through the projects we have delivered the following outcomes:

- Almost 15,000 phone calls received
- Over 13,000 attendances at our drop in centre and activity clubs
- 12,000 clients attended the Elders Clubs
- Nearly 220 families and young children supported through the Family Support Project
- Approaching 900 people addressed their health needs through the Primary Care Project
- Over 4,800 clients accessed advice and support services through front office team
- 1,350 clients received support with Debt and Welfare benefit related issues
- We had over 4,300 visitors to the office looking for help with passport applications or visiting the shop
- Over 9,000 meals were provided through the drop in centre and social clubs
- The Bereavement and Befriending Service helped well over 200 people with their own personal issues

## **BIRMINGHAM IRISH ASSOCIATION**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2016 (INCORPORATING THE DIRECTORS REPORT) (continued)**

#### **ACHIEVEMENTS AND PERFORMANCE (continued)**

##### **Performance Profile for the year 2015-2016 (continued)**

The performance activity is monitored on a monthly basis using data collected from Caseworker Connect and Membership Coordinator databases. Performances against targets determined through individual contracts are reviewed as part of this ongoing process. This financial year has presented some challenges due to contracts with the City Council changing in September with new performance targets and different capture methods. Also the introduction on new cross contract performance monitoring has meant a revision of how the figures are presented. However, we have still maintained our performance levels against targets set and have achieved all Outcomes and Outputs to meet contractual obligations through the various funders. We have plans in place to streamline the collection and reporting process going forward.

#### **FINANCIAL REVIEW**

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

The year to 31 March 2016 represented yet another challenging period for the Charity given the current funding climate. The Charity is reporting a deficit of £115,335 compared to a deficit for the year of £78,975 in the previous financial year.

During the year under review, the Charity's total incoming resources amounted to £421,434 (2015: £513,093) with £19,094 (2015: £20,618) of that from voluntary income from our generous donors and £381,651 (2015: £477,744) from grants and contracts from our funders. Outgoing resources were £536,769 (2015: £592,068) 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 2016.

##### **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
- Comic Relief
- Ireland Fund of Great Britain
- Birmingham Secondary Schools Family Support Project
- Heritage Lottery 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 three months' expenditure. The Board estimates this figure to be approximately £134,000 at 31 March 2016 (£197,000 at 31 March 2015). This policy is reviewed every year by the Board.

## **BIRMINGHAM IRISH ASSOCIATION**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2016 (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 2016 (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 using.

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 2016–2017
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 newly created dementia centre
Continue to provide quality services in a tough financial environment
Develop partnership working with other like-minded organisations in the West Midlands
Further develop the Irish travel service
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 2016  
(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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 he 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.

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 7 November 2016

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM IRISH ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2016**

I have audited the financial statements of Birmingham Irish Association for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. 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) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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. My audit work has been undertaken so that I might state to the charitable company's members those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for my audit work, for this report, or for the opinions I have formed.

### **Respective responsibilities of trustees and auditor**

As explained more fully in the Trustees' Responsibilities Statement set out in the Trustees' Annual Report, 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.

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, I read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

### **Opinion on financial statements**

In my opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016, 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.

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

In my opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

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

- adequate accounting records have not been kept or returns adequate for my 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
- I have not received all the information and explanations I require for my audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Michael Jellicoe (Senior Statutory Auditor)

.....2016

Corner Oak  
1 Homer Road  
Solihull  
West Midlands, B91 3QG

## BIRMINGHAM IRISH ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES (incorporating INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2016

		<u>Year to 31 March 2016</u>			<u>Year to 31 March 2015</u>		
	<u>Note</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
		<u>Funds</u>	<u>Funds</u>		<u>Funds</u>	<u>Funds</u>	
		£	£	£	£	£	£
<b>Income from:</b>							
<b>Donations and legacies</b>	2	5,060	14,034	19,094	3,229	17,389	20,618
<b>Charitable activities:</b>							
Emigrant support	3	199,559	-	199,559	182,000	-	182,000
Community support	3	59,499	-	59,499	83,728	-	83,728
Health and hardship	3	81,012	-	81,012	82,332	-	82,332
Heritage project	3	26,300	-	26,300	-	-	-
Alcohol and substance misuse	3	-	-	-	103,488	-	103,488
Schools programme	3	-	15,281	15,281	-	26,196	26,196
Activity centre		101	2,723	2,824	-	3,737	3,737
<b>Other trading activities:</b>							
Shop takings		98	4,857	4,955	-	5,371	5,371
Fundraising events		-	6,910	6,910	-	762	762
Rent receivable		-	6,000	6,000	-	4,000	4,000
<b>Investments:</b>							
Bank interest		-	-	-	-	861	861
<b>Total Income</b>		<b>£371,629</b>	<b>£49,805</b>	<b>£421,434</b>	<b>£454,777</b>	<b>£58,316</b>	<b>£513,093</b>
<b>Expenditure on:</b>							
Raising funds	6	-	31,163	31,163	-	27,763	27,763
Charitable activities	6	418,946	52,390	471,336	516,542	47,763	564,305
		418,946	83,553	502,499	516,542	75,526	592,068
Other	8	-	34,270	34,270	-	-	-
<b>Total expenditure</b>		<b>£418,946</b>	<b>£117,823</b>	<b>£536,769</b>	<b>£516,542</b>	<b>£75,526</b>	<b>£592,068</b>
<b>Net (expenditure)/income</b>		<b>(47,317)</b>	<b>(68,018)</b>	<b>(115,335)</b>	<b>(61,765)</b>	<b>(17,210)</b>	<b>(78,975)</b>
Transfers between funds		43,434	(43,434)	-	15,740	(15,740)	-
<b>Net movement in funds</b>		<b>(3,883)</b>	<b>(111,452)</b>	<b>(115,335)</b>	<b>(46,025)</b>	<b>(32,950)</b>	<b>(78,975)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		98,489	365,118	463,607	144,514	398,068	542,582
<b>Total funds carried forward</b>		<b>£94,606</b>	<b>£253,666</b>	<b>£348,272</b>	<b>£98,489</b>	<b>£365,118</b>	<b>£463,607</b>

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 14 to 25 form part of these accounts.

**BIRMINGHAM IRISH ASSOCIATION****BALANCE SHEET AT 31 MARCH 2016**

	<u>Notes</u>	<u>2016</u>		<u>2015</u>	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	10		158,348		165,525
<b>CURRENT ASSETS</b>					
Stock	11	465		465	
Debtors	12	9,527		8,550	
Cash at bank and in hand		190,878		301,135	
		-----		-----	310,150
<b>CREDITORS: amounts falling due within one year</b>	13		200,870 (9,518)		(8,865)
			-----		-----
<b>NET CURRENT ASSETS</b>			£191,352		£301,285
			-----		-----
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			349,700		466,810
<b>CREDITORS: amounts falling due in more than one year</b>	14		(1,428)		(3,203)
			-----		-----
<b>NET ASSETS</b>			£348,272		£463,607
			=====		=====
<b>CHARITY FUNDS</b>					
Unrestricted Funds			253,666		365,118
Restricted Funds	16		94,606		98,489
			-----		-----
<b>TOTAL CHARITY FUNDS</b>			£348,272		£463,607
			=====		=====

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 7 November 2016, and are signed on their behalf by:-

.....  
P Reihill - Chair

The notes on pages 14 to 25 form part of these accounts.

Company Registration Number: 3628076

## BIRMINGHAM IRISH ASSOCIATION

## STATEMENT OF CASH FLOWS AS AT 31 MARCH 2016

	<u>2016</u> £	<u>2015</u> £
<b>Cash flow from operating activities</b>	£(101,018)	£(49,210)
<b>Cash flow from investing activities:</b>		
Interest received	-	861
Fixed assets purchased	(9,239)	(3,948)
<b>Net cash flow from investing activities</b>	£(9,239)	£(3,087)
<b>Net decrease in cash and cash equivalents for the year</b>	(110,257)	(52,297)
Cash and cash equivalents at the beginning of the year	301,135	353,432
<b>Total cash equivalents at the end of the year</b>	£190,878	£301,135
<b>Cash and cash equivalents consist of:</b>		
Cash at bank and in hand	£190,878	£301,135
Reconciliation of net income to net cash flow from operating activities:		
	<u>2016</u> £	<u>2015</u> £
Net movement in funds	(115,335)	(79,975)
Interest receivable	-	(861)
Depreciation	16,416	20,484
Loss on disposal of fixed assets	-	4,127
Decrease in stocks	-	30
(Increase)/decrease in debtors	(977)	13,095
(Increase) in creditors	(1,122)	(7,109)
<b>Net cash flow from operating activities</b>	£(101,018)	£(49,210)

**BIRMINGHAM IRISH ASSOCIATION (FORMERLY IRISH IN BIRMINGHAM)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016****1. ACCOUNTING POLICIES****(a) Basis of Accounting**

Birmingham Irish Association is a charitable company limited by guarantee and a registered charity in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are given on pages 4 and 5 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound. The charity adopted SORP (FRS 102) in the current financial year.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**(b) Reconciliation with previous Generally Accepted Accounting Practice and changes in accounting policies**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS 102 a restatement of comparative items was needed. The charity is now reporting its results by activity and governance costs, which were previously shown separately on the face of the Statement of Financial Activities, are included with support costs, as explained in note 1(f). Both of these changes are in accordance with the new SORP.

Comparative figures in the Statement of Financial Activities have been adjusted accordingly.

**(c) Going concern**

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.

**BIRMINGHAM IRISH ASSOCIATION (FORMERLY IRISH IN BIRMINGHAM)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016 (cont'd)****1. ACCOUNTING POLICIES (continued)****(d) Incoming resources**

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.

**(e) Expenditure recognition**

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.
- 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.

**(f) Support costs**

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. The analysis of these costs is included in Note 6.

**BIRMINGHAM IRISH ASSOCIATION (FORMERLY IRISH IN BIRMINGHAM)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016 (cont'd)****1. ACCOUNTING POLICIES (continued)****(g) Fund accounting**

Funds held by the charity are either:-

- (i) Unrestricted general funds – these are funds without specified purpose and are available as general funds.
- (ii) Designated funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- (iii) Restricted funds – these are funds which 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.

Transfers between funds are made to cover deficits on individual restricted funds and to recognise fixed assets acquired with restricted income, but with no further restrictions on use, within unrestricted funds.

**(h) Employee benefits**

When employees have rendered service to the charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

**(i) Fixed assets and depreciation**

The charitable company capitalises all fixed assets where the purchase price exceeds £100 at the cost incurred by the company.

Depreciation of tangible fixed assets is calculated at the following annual rates so as to write off the costs of assets, less their estimated residual value, over the useful economic life.

Expenditure on leasehold property (see below)	5%	Straight Line
Fixtures and fittings	15%	Reducing Balance
Computer equipment	33.33%	Straight Line
Motor vehicles	25%	Reducing Balance
Website development	33.33%	Straight Line

Where assets are not brought into use by the charity prior to the year end, they are not depreciated that year.

Expenditure on leasehold property is depreciated over the life of the lease. The charity's current lease was of twenty years duration at inception.

The carrying values of individual assets are considered annually by the Trustees and provisions for any impairment in value made where required.

**(j) Stocks**

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

**(k) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**BIRMINGHAM IRISH ASSOCIATION (FORMERLY IRISH IN BIRMINGHAM)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016 (cont'd)****(l) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**(m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**(n) Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**(o) Financial Instruments**

The charity has only financial assets and liabilities of a kind that qualify as basic financial instruments. These basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2. DONATIONS AND GIFTS**

	<u>Year to</u> 31 March 2016 £	<u>Year to</u> 31 March 2015 £
Direct Giving Scheme	2,309	3,342
Others	16,785	17,276
	----- £19,094 =====	----- £20,618 =====

**3. GRANTS AND SERVICE CONTRACTS**

		<u>Year to</u> 31 Mar 2016 £	<u>Year to</u> 31 Mar 2015 £
Emigrant Support	Irish Government, Department of Foreign Affairs and Trade; Emigrant Support Programme	195,759	182,000
	The Ireland Fund of Great Britain – Bereavement and Befriending	3,000	-
	Other	800	-
Community Support	Birmingham City Council – Adults and Communities	50,392	56,406
	Comic Relief – Older people	9,107	27,323
	The Ireland Fund of Great Britain – Bereavement and Befriending	3,000	-
Health and Hardship	Birmingham and Solihull NHS Cluster - CCG	81,012	82,332
Heritage Projects	Heritage Lottery Fund – Irish Community in Birmingham	26,300	-
Alcohol & Substance Misuse	Birmingham Drugs and Alcohol Action Team - Aquarius	-	48,476
	Birmingham City Council – Aquarius Alcohol misuse	-	55,012
Other	Birmingham Catholic Schools	15,281	26,195
		----- £381,651 -----	----- £477,744 -----

**BIRMINGHAM IRISH ASSOCIATION (FORMERLY IRISH IN BIRMINGHAM)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016 (cont'd)****4. TRUSTEES AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES**

The trustees neither received nor waived any remuneration during the year (2015: £nil).

Two trustees (2015: one) were paid a total of £176 for travel expenses during the year (2015: £4).

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 £40,685 (2015: £40,685).

Staff Costs and Employee Benefits

	<u>2016</u>	<u>2015</u>
	£	£
Gross salaries	339,372	416,291
Employer's national insurance	28,998	33,149
Employer's pension contributions	5,187	5,344
	-----	-----
	£373,557	£454,784
	-----	-----

No employee earned more than £60,000 pa (2015: none).

Average Number of Employees:

	<u>No</u>	<u>No</u>
Direct	14	18
Fundraising	1	1
Administration	2	2
	----	----
	17	21
	----	----

**5. PENSIONS**

The charity operates a defined contribution pension scheme. The charge to the Statement of Financial Activities for the year is £5,187 (2015: £5,344). There were no outstanding contributions at 31 March 2016 (2015: none) and no prepaid contributions at the year end (2015: 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 2016 (cont'd)****7. NET EXPENDITURE FOR THE YEAR**

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

	<u>Year to</u> <u>31 March 2016</u>	<u>Year to</u> <u>31 March 2015</u>
	£	£
Depreciation - owned assets - unrestricted funds	15,784	18,999
Depreciation - leased assets - unrestricted funds	632	1,485
Loss on disposal of fixed assets – owned assets	-	4,127
Audit fees - audit	3,000	3,000
- other services	3,000	1,944
Indemnity insurance (to protect the trustees and staff against the consequences of any neglect or default on their part)	1,008	1,007
Operating lease payments - rental land & buildings	17,133	17,133
- other	329	329
Exceptional item: loss due to fraud (see Note 8)	34,270	-

**8. OTHER EXPENDITURE**

	<u>Year to</u> <u>31 March 2016</u>	<u>Year to</u> <u>31 March 2015</u>
	£	£
Exceptional item – loss due to fraud met out of unrestricted funds	£34,270	£Nil

**9. 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.

## BIRMINGHAM IRISH ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016 (cont'd)

#### 10. TANGIBLE FIXED ASSETS

	<u>Computer Equipment</u> £	<u>Expenditure on Leasehold Property</u> £	<u>Fixtures &amp; Fittings</u> £	<u>Motor Vehicle</u> £	<u>Website Development</u> £	<u>Total</u> £
<b><u>Cost</u></b>						
<i>At 1 April 2015</i>	1,068	226,777	39,673	37,658	1,848	307,024
Additions	-	-	4,199	-	5,040	9,239
	-----	-----	-----	-----	-----	-----
At 31 March 2016	£1,068	£226,777	£43,872	£37,658	£6,888	£316,263
	=====	=====	=====	=====	=====	=====
<b><u>Depreciation</u></b>						
<i>At 1 April 2015</i>	712	83,805	23,095	33,887	-	141,499
Charge for year	356	11,339	2,672	943	1,106	16,416
	-----	-----	-----	-----	-----	-----
At 31 March 2016	£1,068	£95,144	£25,767	£34,830	£1,106	£157,915
	=====	=====	=====	=====	=====	=====
Net book value at 31 March 2016	£Nil	£131,633	£18,105	£2,828	£5,782	£158,348
	=====	=====	=====	=====	=====	=====
<i>Net book value at 31 March 2015</i>	£356	£142,972	£16,578	£3,771	£1,848	£165,525
	=====	=====	=====	=====	=====	=====

Included above are assets held under finance lease contracts with a net book value as follows:

	<u>Year to 31 March 2016</u>	<u>Year to 31 March 2015</u>
Fixtures and fittings	£3,578	£4,210
	=====	=====

#### 11. STOCKS

	<u>2016</u> £	<u>2015</u> £
Shop goods held for resale	£465	£465
	=====	=====

**BIRMINGHAM IRISH ASSOCIATION****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016 (cont'd)****12. DEBTORS – AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<u>2016</u>	<u>2015</u>
	£	£
Taxation and social security	-	254
Other debtors	9,527	8,296
	-----	-----
	<u>£9,527</u>	<u>£8,550</u>
	=====	=====

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

	<u>2016</u>	<u>2015</u>
	£	£
Finance lease	1,775	1,373
Other creditors	7,743	7,492
	-----	-----
	<u>£9,518</u>	<u>£8,865</u>
	=====	=====

**14. CREDITORS – AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

	<u>2016</u>	<u>2015</u>
	£	£
Finance lease	£1,428	£3,203
	=====	=====

£Nil (2015: £1,428) of the finance lease creditor due after more than one year is due within two to five years.

**15. COMPANY LIMITED BY GUARANTEE**

The Company has no share capital, being limited by guarantee. There are twelve 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 2016 (cont'd)****16. RESTRICTED FUNDS**

	<u>At 1</u> <u>Apr 2015</u> £	<u>Income</u> £	<u>Costs</u> £	<u>Transfers</u> £	<u>At 31</u> <u>Mar 2016</u> £
<b>Donor defined:</b>					
Irish Government, Department of Foreign Affairs and Trade; Emigrant Support Programme	22,660	195,159	(253,349)	91,773	56,243
Birmingham City Council – Older Adults including RoSITA)	808	50,392	(51,200)	-	-
Comic Relief	6,315	9,107	(28,565)	13,143	-
The Ireland Fund of Great Britain	-	3,000	-	(3,000)	-
Other	-	1,400	(800)	-	600
<b>Project defined:</b>					
Health and Hardship fund	60,702	81,012	(84,232)	(57,482)	-
Heritage project	-	26,300	-	-	26,300
<b>Others:</b>					
Donations	8,004	5,060	(601)	(1,000)	11,463
Other		199	(199)	-	-
	----- £98,489	----- £371,629	----- £(418,946)	----- £43,434	----- £94,606
	=====	=====	=====	=====	=====

A transfer of £43,434 (2015: £15,740) 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. A further transfer of £57,482 (2015: £28,530) was made from the Health and Hardship fund to cover deficits on certain projects that were funded by the Irish Government, but whose activities the Trustees considered to be within the remit of the Health and Hardship fund.

The charity has sufficient resources at 31 March 2016 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.
Comic Relief	This programme funds salary support and associated costs for the provision of the bereavement and befriending service and work with older adults empowering them to influence and bring about change in their own communities.
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 new 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.
Donations	Donations were received from various sources, including users of the charity, to assist the RoSITA Project and from other individuals or organisations for other specified purposes.

**BIRMINGHAM IRISH ASSOCIATION (FORMERLY IRISH IN BIRMINGHAM)****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016 (cont'd)****17 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	158,348	104,651	(9,333)	253,666
Restricted funds	-	96,219	(1,613)	94,606
	----- £158,348	----- £200,870	----- £(10,946)	----- £348,272
	=====	=====	=====	=====

**18. 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.

**19. RELATED PARTIES**

IWIC Assist is a Community Interest Company, limited by guarantee, of which Birmingham Irish association (BIA) was a corporate director.

BIA can appoint a trustee to act as nominee of the Board of IWIC assist and be a member of IWIC Assist on its behalf. BIA is the asset-locked body in relation to IWIC Assist, which means in the event of IWIC Assist being wound up BIA will receive any surplus funds but it will have no automatic right to a refund of funds before then.

During the year BIA paid IWIC £800 (2015: £2,400) in respect of cleaning services.

**20. OPERATING LEASE COMMITMENTS**

At 31 March 2016, the Charity was committed to total future minimum lease payments under non-cancellable operating leases as follows:-

	<u>Land and Buildings</u>		<u>Other</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
	£	£	£	£
Lease expires:				
Between two and five years	-	-	£823	£1,152
Later than five years	£188,463	£171,330	£ -	£ -
	=====	=====	=====	=====