

**COMHALTAS IN BRITAIN
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Comhaltas in Britain Contents

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Comhaltas in Britain

Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The object of Comhaltas in Britain is, for the benefit of the public, to advance the education of the public in traditional Irish musical arts, in particular by presenting performances of, and providing opportunities for the public to participate in, traditional forms of Irish music, dancing and singing including (but not limited to) traditional Irish dancing, the playing of the harp and uilleann pipes, and traditional song in the Irish language.

A CREATIVE COMMUNITY NURTURING IRISH CULTURE Comhaltas in Britain strives to be a positive force in the community. At local grass roots and as a global family, Comhaltas bonds together all those have an affinity with Irish traditional culture. The Comhaltas movement is its members, and as such at all times, people will be valued and treated with dignity and respect.

The Aims of Comhaltas in Britain

- (a) to promote Irish traditional music in all its forms;
- (b) to promote the playing of the harp and uilleann pipes;
- (c) to promote Irish traditional dancing;
- (d) to promote and foster Irish traditional singing;
- (e) to foster and promote the Irish language.

Significant Activities

Comhaltas in Britain provides a range of activities to engender a love and shared ownership of Irish traditional culture for both those with Irish heritage and those with an interest in Irish culture.

Regular Comhaltas activities include classes in music, singing, dancing and the Irish language for young people as well as adults and older people. This compliments a range of educational, social and cultural events in both formal and informal settings. Music classes and activities are open to all age groups and abilities.

We operate a regional and national system of competitions delivered through a festival setting with a particular focus of advancing the creative talent of our members and sharing this with the wider public.

We also offer various training opportunities to our members and officers developing organisational skills, confidence and ability to support both our members and the organisation.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives of the charity.

Achievements and Performance

Main Achievements

Thankfully, we have had a slightly more stable year. Last year we saw a reduction in our income as a result of poor exchange rates between the Euro and the Pound. This year was not quite so bad and so this has helped with our core costs.

We continue to be awarded our grant from our primary funder, the Emigrant Support Programme (ESP). We are both fortunate and grateful to have received multi-year funding from them over the last three years, which has provided us with some much-needed stability and a guaranteed annual source of income. Now that we have been working with this over the last few years, we have learned some valuable lessons and our next ESP bid will be drafted in such a way that it accounts for the multi-year nature of the funding, and we hope to be awarded this again for another three years. I must also give credit to the hard work of the All-Britain Fleadh team this year. By engaging the local community in their plans, they were able to not only really improve public relations with the community in Coventry and the Midlands, but they were also able to bring in substantial amounts of sponsorship from local business, community groups, organisations and other charities. I must give a mention to several of these kind donors: Coundon Lodge, The Coventry Irish Society, Hobgoblin Music, and Basingstoke Irish Set Dancers. And a special mention to Your Irish Shop for being the principle sponsor.

As a reminder, the Province wants to support any branch or region that has a project or an idea that they would like to run. We will assist in any way we can, whether that be by helping you to find funding, supporting with grant applications, or offering financial support if we already have a pot of money that might be allocated for a project like yours! Unfortunately, we are not a bottomless money pit! But we have our Project Officers that are experts in acquiring funding.

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Comhaltas in Britain
Trustees' Report (continued)
For The Year Ended 31 December 2025

Main Achievements - continued

As always, we would like to thank the Emigrant Support Programme, our primary funder, without whom we would not be able to continue the valuable work that we do in Britain. We look forward to continuing to work with them.

We also wish to thank all of our other funders too: the Irish Youth Foundation, the D'Oyly Carte Charitable Trust, Hadrian Trust and all the other supporters, funds, and grants that have enabled us to continue our work this year. I'd also like to thank our members, branches and regions as well for the support that you provide the province.

Finally, I would like to thank our staff members, Paddy Callaghan and Erin Watson, who work tirelessly to manage our finances and maintain our financial situation on a day-to-day basis, securing our funding, reporting, and finding new and innovative ways to raise much needed funds for both the Province of Britain and our branches and regions.

Michael Fitzgerald
Provincial Treasurer

Financial Review

Financial Position

The year ended 31st December 2025 saw incoming resources of £150,644 (2024: £171,717).

Total outgoing resources were £160,482 (2024: £165,478) giving rise to net outgoing resources of £9,838 (2024: net incoming resources of £6,239). Total fund balances were £69,875 (2024: £79,713), of which £4,513 (2024: £1,229) is restricted for future activity.

Reserves Policy

We continue to hold £20,000 in reserves.

Our reserves are held to support:

- staff salaries should our income drop at any time and also as a reserve for redundancy payments should the grant be withdrawn.
- delivery of our programmes should our annual grant be reduced or withdrawn and assist to pay staff redundancies should they be required.

Should the grant funding cease whilst it will initially have an impact as we would not be in a position to employ staff, we would still have our membership which is the foundation of the charity.

Our Branches, Regional boards and Provincial Council operate independently and have their own fundraising activities at the grass roots, local level.

Our main source of income remains the funding grant from the Department of Foreign Affairs and membership fees. However, we are continually looking at ways to fundraise from hosting functions and events such as music festivals, music competitions, concerts and raffles, increasing membership, donations as well as sales of CDs.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Structure, Governance and Management

Governing Document

The Charity is led by a board of Trustee, management team and committee members supported by 3 employees, 2 full time and one part-time staff who ensure that the organisation delivers its aims. The Trustees and committee members have overall responsibility for governing the charity's strategy, finances and monitoring performance. Officers and trustees are elected/re-elected annually. The board meets regularly with full Provincial (national) meetings including officers and members quarterly, and management and officers' meetings held between these meetings. Staff are employed to help support the Provincial Council in the day to operations and running of our projects. Employees report to the management team/trustees. The management team reports to the committee members.

Trustee Selection Methods

New trustees are nominated and elected via the committee after careful consideration, making sure that they meet the necessary criteria; that they are supportive of the charity, are members of the organisation and have the skills and time to invest.

The induction procedure for newly appointed trustees includes distribution of background information and attendance at an induction session. Following this, new trustees will formally sign a declaration of willingness to serve.

**Comhaltas in Britain
Trustees' Report (continued)
For The Year Ended 31 December 2025**

The charity as a part of a wider network

Comhaltas in Britain are the umbrella organisation governing Comhaltas activity across Britain. The organisation comprises 4 regions who each hold their own committee, and within each region there are a number of branches (25 in total) who all work under the direction and guidance of Comhaltas in Britain to further the aims and objectives of the charity.

Reference and Administrative Details

Trustees

David Browne
Mairi Docherty
Theresa Gallagher - Chair
Michael Fitzgerald
Calum McGregor
Evin Downey

Charity Number

1185729

Principal Address

Liverpool Irish Centre
6 Boundary Lane
Everton, Liverpool
Merseyside
L6 5JG

Independent Examiner

Matthew Brown CIPFA
Adding Value Consultancy Ltd
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

Comhaltas in Britain
Trustees' Report (continued)
For The Year Ended 31 December 2025

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Michael Fitzgerald

Trustee

23rd April 2026

Comhaltas in Britain
Independent Examiner's Report to the Trustees of Comhaltas in Britain
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Comhaltas in Britain (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Matthew Brown CIPFA
23rd April 2026
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

Comhaltas in Britain
Statement of Financial Activities
For The Year Ended 31 December 2025

				31 December 2025	31 December 2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	784	-	784	17,873
Charitable activities:	4				
Other charitable activity		10,000	95,966	105,966	117,927
Other trading activities	5	43,894	-	43,894	35,917
		<u>54,678</u>	<u>95,966</u>	<u>150,644</u>	<u>171,717</u>
EXPENDITURE ON:					
Charitable activities:	7				
Other charitable activity		(159,747)	-	(159,747)	(165,478)
Other		91,947	(92,682)	(735)	-
		<u>(67,800)</u>	<u>(92,682)</u>	<u>(160,482)</u>	<u>(165,478)</u>
NET (EXPENDITURE)/INCOME		<u>(13,122)</u>	3,284	(9,838)	6,239
NET MOVEMENT IN FUNDS		<u>(13,122)</u>	3,284	(9,838)	6,239
RECONCILIATION OF FUNDS:					
Total funds brought forward		78,484	1,229	79,713	73,474
TOTAL FUNDS CARRIED FORWARD	17	<u><u>65,362</u></u>	<u><u>4,513</u></u>	<u><u>69,875</u></u>	<u><u>79,713</u></u>

The notes on pages 9 to 18 form part of these financial statements.

Comhaltas in Britain
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

			31 December 2024	
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	17,873	-	17,873
Charitable activities:	4			
Other charitable activity		500	117,427	117,927
Other trading activities	5	35,917	-	35,917
		<u>54,290</u>	<u>117,427</u>	<u>171,717</u>
EXPENDITURE ON:				
Charitable activities:	7			
Other charitable activity		(49,280)	(116,198)	(165,478)
		<u>5,010</u>	<u>1,229</u>	<u>6,239</u>
NET INCOME				
		<u>5,010</u>	<u>1,229</u>	<u>6,239</u>
NET MOVEMENT IN FUNDS				
		<u>5,010</u>	<u>1,229</u>	<u>6,239</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		73,474	-	73,474
TOTAL FUNDS CARRIED FORWARD	17	<u><u>78,484</u></u>	<u><u>1,229</u></u>	<u><u>79,713</u></u>

The notes on pages 9 to 18 form part of these financial statements.

Comhaltas in Britain
Statement of Financial Position
As At 31 December 2025

			31 December 2025	31 December 2024
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
FIXED ASSETS				
CURRENT ASSETS				
Cash at bank and in hand		68,293	71,191	139,484
		68,293	71,191	132,887
Creditors: Amounts Falling Due Within One Year	14	(2,931)	(66,678)	(69,609)
				(53,174)
NET CURRENT ASSETS (LIABILITIES)		65,362	4,513	69,875
				79,713
TOTAL ASSETS LESS CURRENT LIABILITIES		65,362	4,513	69,875
				79,713
NET ASSETS		65,362	4,513	69,875
				79,713
FUNDS OF THE CHARITY				
Restricted Funds				4,513
Unrestricted Funds				1,229
				65,362
				78,484
TOTAL FUNDS	17			69,875
				79,713

On behalf of the board



Michael Fitzgerald

Trustee

23rd April 2026

The notes on pages 9 to 18 form part of these financial statements.

Comhaltas in Britain
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. General Information

Comhaltas in Britain is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1185729. The principal address is Liverpool Irish Centre, 6 Boundary Lane, Everton, Liverpool, Merseyside, L6 5JG.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

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

There are no designated funds.

Restricted funds are to be used for specific purposes as laid down by the donor.

There are no endowment funds.

2.3. Incoming Resources

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

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Comhaltas in Britain
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

2.3. Incoming Resources - continued

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

2.4. Donated Goods and Services

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Donated assets are included in the accounts at fair value and recognised in a designated Donated Assets Fund and depreciated in line with the charity's depreciation policy.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

2.5. Resources Expended

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

All fixed assets are fully depreciated.

2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.8. Pensions

The charity operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

3. Income from Donations and Legacies

	31 December 2025	31 December 2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	784	17,873

The following donations and legacies are included within the total income from donations and legacies above:

Comhaltas in Britain
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

	31 December 2025	31 December 2024
	Unrestricted funds £	Unrestricted funds £
Small donations individually less than £1,000	784	80
Comhaltas Ceoltoiri Eirean	-	17,793
	<u>784</u>	<u>17,873</u>

4. Income from Charitable Activities

		31 December 2025
	Unrestricted funds £	Restricted funds £
Other charitable activity	10,000	95,966
	<u>10,000</u>	<u>95,966</u>

		31 December 2024
	Unrestricted funds £	Restricted funds £
Other charitable activity	500	117,427
	<u>500</u>	<u>117,427</u>

Grants, included above, are as follows:

		31 December 2025
	Unrestricted funds £	Restricted funds £
Bank Of Scotland	-	-
Irish Youth Foundation	-	2,000
D'Oyley Carte Charitable Trust	-	2,950
Garfield Weston Foundation	10,000	-
	<u>10,000</u>	<u>4,950</u>

		31 December 2024
	Unrestricted funds £	Restricted funds £
Bank Of Scotland	500	-
Irish Youth Foundation	-	2,000
D'Oyley Carte Charitable Trust	-	-
Garfield Weston Foundation	-	-
	<u>500</u>	<u>2,000</u>

Comhaltas in Britain
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

5. Income from Other Trading Activities

	31 December 2025	31 December 2024
	Unrestricted funds	Unrestricted funds
	£	£
Membership subscriptions	15,162	11,819
Sponsorships	750	-
Event and activity income	27,982	24,098
	<u>43,894</u>	<u>35,917</u>

6. Government Grants

Government grants recognised in the accounts were as follows:

	31 December 2025	31 December 2024
	£	£
Department of Foreign Affairs and Trade, Emigrant Support Programme	90,700	115,427
Edinburgh City Council	316	-
	<u>91,016</u>	<u>115,427</u>

7. Analysis of Expenditure

		31 December 2025
	Activities undertaken directly (see note 8)	Support costs (see note 9)
	£	£
Other charitable activity	157,599	2,148
	<u>157,599</u>	<u>2,148</u>

		31 December 2024
	Activities undertaken directly (see note 8)	Support costs (see note 9)
	£	£
Other charitable activity	158,993	6,485
	<u>158,993</u>	<u>6,485</u>

Comhaltas in Britain
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

8. Direct Costs

	31 December 2025
	Other charitable activity
	£
Employee costs:	
Wages and salaries	79,238
Employers NI	2,838
Employers pensions - defined contribution schemes	2,377
Travel and subsistence expenses	4,468
Premises expenses:	
Venue hire	3,790
General administration:	
Managed project delivery	22,818
Workshop tutors	1,000
Reallocated from Support Costs	27,020
Non-ESP support payments paid out	2,100
Other:	
ESP support payments paid out	11,950
	157,599
	157,599
	31 December 2024
	Other charitable activity
	£
Employee costs:	
Wages and salaries	75,336
Employers NI	1,308
Employers pensions - defined contribution schemes	6,196
Travel and subsistence expenses	5,818
Premises expenses:	
Venue hire	567
General administration:	
Accreditation / adjudicators	4,783
Managed project delivery	11,343
Marketing and advertising costs	3,241
Reallocated from Support Costs	34,122
Other:	
ESP support payments paid out	16,279
	158,993
	158,993

Grants are received from the ESP fund to support the regional fleadhanna which are organised in each region. This is supplement with additional funding from the Provinces own funds and then shared through grants to the regions.

Comhaltas in Britain
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

9. Support Costs

	31 December 2025
	Other charitable activity
	£
Premises expenses:	
Office rent and room hire	16,192
General administration:	
Software licences and expenses	88
Equipment expensed	2,330
Printing, postage and stationery	55
Telecommunications and data costs	900
Subscriptions	2,319
Bank charges	29
Sundry expenses	49
Membership to Dublin	4,027
Provincial Council expenses	1,109
Reallocated to Direct Costs	(27,020)
Governance costs:	
Independent examiner's fees	2,070
	2,148
	31 December 2024
	Other charitable activity
	£
Employee costs:	
Staff training and welfare	445
Payroll fees and charges	672
Premises expenses:	
Office rent and room hire	1,735
Premises insurance costs	155
General administration:	
Software licences and expenses	2,138
Equipment expensed	1,829
Printing, postage and stationery	52
Telecommunications and data costs	1,020
Subscriptions	1,377
Bank charges	373
Sundry expenses	347
Membership to Dublin	3,611
HR services	1,398
Provincial Council expenses	9,422
Sintius to Dublin	10,268
Reallocated to Direct Costs	(34,122)
	...CONTINUED

Comhaltas in Britain
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

Governance costs:

Trustees' expenses	3,695
Independent examiner's fees	2,070
	6,485

10. Independent Examiner's Remuneration

31 December 2025	31 December 2024
£	£
Independent examination of the financial statements	2,070
2,070	2,070

11. Staff Costs

Staff costs were as follows:

31 December 2025	31 December 2024
£	£
Wages and salaries	79,238
Social security costs	1,308
Other pension costs	6,196
84,453	82,840

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

12. Average Number of Employees

Average estimated full-time equivalent number of employees during the year was as follows:

31 December 2025	31 December 2024
Charitable Activities	3
3	3

13. Tangible Assets

Cost

As at 1 January 2025	10,659
As at 31 December 2025	10,659

Depreciation

As at 1 January 2025	10,659
As at 31 December 2025	10,659

Net Book Value

As at 31 December 2025	-
As at 1 January 2025	-

**Office &
Computer
Equipment**
£

Comhaltas in Britain
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

14. Creditors: Amounts Falling Due Within One Year

	31 December 2025	31 December 2024
	£	£
Other creditors	420	547
Accruals and deferred income	69,189	52,627
	<u>69,609</u>	<u>53,174</u>

15. Deferred Income

Deferred income movements in the year were as follows:

	31 December 2025	31 December 2024
	£	£
Balance at the start of the period	50,557	64,108
Income deferred in the current period	66,678	50,557
Amounts released in income from previous periods	(50,557)	(64,108)
Balance at the end of the period	<u>66,678</u>	<u>50,557</u>

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

16. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £2,377 (2024: £6,196).

At the statement of financial position date contributions of £420 (2024: £547) were due to the fund and are included in creditors.

17. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	78,484	54,678	(67,800)	65,362
Restricted funds				
Emmigrant Support Programme	-	90,700	(90,700)	-
Irish Youth Foundation (UK) Limited	1,229	2,000	(1,982)	1,247
D'Oyley Carte Charitable Trust	-	2,950	-	2,950
Edinburgh City Council	-	316	-	316
Total restricted funds	<u>1,229</u>	<u>95,966</u>	<u>(92,682)</u>	<u>4,513</u>
Total funds	<u>79,713</u>	<u>150,644</u>	<u>(160,482)</u>	<u>69,875</u>

Comhaltas in Britain
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

	As at 1 January 2023	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	73,474	54,290	(49,280)	78,484
Restricted funds				
Emmigrant Support Programme	-	115,427	(115,427)	-
Irish Youth Foundation (UK) Limited	-	2,000	(771)	1,229
Total restricted funds	-	117,427	(116,198)	1,229
Total funds	73,474	171,717	(165,478)	79,713

Unrestricted Funds:

General Unrestricted Fund: This fund is held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted Funds:

Emmigrant Support Programme: We are in receipt of a grant from the Emigrant Support Programme which is a fund supported by the Irish Government Department of Foreign Affairs. The grant covers a significant portion of our staffing costs and also supports much of the charity's project work across Britain. This fund award is restricted and subject to the terms and condition from the letter of offer issued by the ESP. Any underspend from this grant must be returned alongside reporting which takes place every 6 months. In 2023 we moved from an annual funding agreement where we apply for a grant each year to multi-annual funding based on a 3-year period which gives the organisation more stability in forecasting for years ahead.

Irish Youth Foundation (UK) Limited: The Irish Youth Foundation provided us with a grant to allow us to continue to award a scholarship to the TTCT advanced teaching diploma course for one of our teachers for the next two years. The 'Caroline Judge Fegan Scholarship' was launched 3 years ago and this grant allows the scholarship to operate for a further 2 year period. By training our teachers to the highest standards, we are ensuring the highest quality teaching is passed on to students within Comhaltas in Britain

D'Oyle Carte Charitable Trust: This grant was received to support the first National Youth Folk Orchestra to bring down barriers of costs to disadvantaged young musicians.

Edinburgh City Council: This funding was applied for on behalf of the Edinburgh branch of the organisation and will be paid directly to them to manage.

18. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	31 December 2025	31 December 2024
	£	£
Travel	-	3,695

Number of trustees reimbursed for expenses during the year was 0 (2024: 6)

19. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

Comhaltas in Britain
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

20. Controlling Parties

The charity is under the control of its legal members.