

Immigrant Counselling and Psychotherapy (icap)

(A Company Limited by Guarantee)

Company No. 3917115

Charity No. 1079353

Report and financial statements

For the year ended

31 March 2017

Immigrant Counselling and Psychotherapy (icap)

Report and financial statements

For the year ended 31 March 2017

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Immigrant Counselling and Psychotherapy (icap)

Report and financial statements

For the year ended 31 March 2017

Reference and Administrative Information

Trustees:	Patrick Cooney, Chair Janice Flynn, Vice-Chair Joseph Browne, Treasurer Oonagh O'Toole, Company Secretary John Walshe Wendy Cartwright Donagh O'Sullivan (Resigned December 2016) Emma Cloney Jerry Kivlehan John Hayes Ciara McCabe
Company Secretary:	Oonagh O' Toole
Chief Executive:	Catherine Hennessy
Company number:	3917115
Charity number:	1079353
Registered office:	96 Moray Rd, London N4 3LA
Auditors:	Goldwins Limited 75 Maygrove Road West Hampstead London NW6 2EG www.goldwins.co.uk
Bankers	Allied Irish Bank (GB) 202 Finchley Rd, Hampstead, London NW3 6BX
Solicitors	McKenna Donnelly & Co 21 Horsley Court Montaigne Close, London SW1P 4BF

Immigrant Counselling and Psychotherapy (icap)

Trustees Report

For the year ended 31 March 2017

The trustees, who are also directors under company law, present their report and financial statements for the year ended March 31st 2017.

The trustees confirm that the financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and Activities

Purposes and Aims

The objectives of the company are set out in the charity's Memorandum of Association, and are as follows:

The relief of people, in particular those of Irish origin and other persons, of any age, nationality, gender, sexual orientation, political opinion, religion or ethnic origin who are in need thereof through reason of emotional distress or mental ill health by the provision of a confidential and skilled counselling and psychotherapy service in the United Kingdom and the Republic of Ireland and to provide education and training in counselling matters.

Mission

Our mission is to improve mental health in the Irish and other communities in the UK through counselling and therapy

Aims

During this year, we have worked to develop a new organisational strategy including a review of our aims;

- We aim to reach more people by providing a broader range of therapeutic services, that respond to identified needs within the Irish community
- We aim to deliver high quality clinical services and evidence the outcomes of our work
- We aim to raise awareness of mental wellbeing and the role of psychotherapy and other talking therapies in supporting good mental health
- We aim to be a strong, well-resourced and well-governed organisation.

Immigrant Counselling and Psychotherapy (icap)

Trustees Report

For the year ended 31 March 2017

Activities

In line with our mission and aims, icap's main activity is the provision of counselling and psychotherapy. We provide this via our clinical centres in London and Birmingham, our outreach therapy service and via our national network of therapists. We provide group and individual psychotherapy in London, and individual psychotherapy in the West Midlands and through our network of therapists.

We organise quarterly seminars for therapists and other mental health professionals, and make conference presentations and publish papers about our work in academic books and journals. These activities further our aim of raising awareness of the psychological and social issues that impact on the mental health of the Irish community.

Public Benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities (summarised above) provide benefit to our clients, to the wider Irish community and to other migrant communities in the UK. We believe that the work carried out specifically benefits the health and wellbeing of our clients and enables them to contribute positively to society. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Use of volunteers

The organisation is committed to the use of volunteers to support the delivery of its aims. Volunteers assist with supporting the delivery of our therapy service by providing administrative support and in fundraising for the charity. Three volunteers support the administrative function, enabling the charity to provide services outside normal office hours by staffing the reception in the evenings and providing additional administrative and technical support. Our Development Committee of ten volunteers plays an important role in fundraising for the charity and in seeking corporate support.

Achievements and Performance

Counselling and psychotherapy provision

We provided 8,064 hours of counselling and psychotherapy for 332 people in the report period. This includes individual and group therapy.

In London, we provided 5,362 hours of therapy to clients including 4,726 hours at our London centre in Finsbury Park and 636 hours with our partner agencies, including Ashford Place Day Centre in Cricklewood, Lewisham Irish Community Centre and Irish Chaplaincy.

Immigrant Counselling and Psychotherapy (icap)

Trustees Report

For the year ended 31 March 2017

In the West Midlands, we provided 1,575 hours of therapy including 1,470 hours at our clinical centre in Digbeth, Birmingham and 105 hours at our partner agencies Birmingham Irish Association, Lisieux Trust and Acocks Green.

Our national network of therapists provided 1127 hours of therapy at 26 locations across Britain.

People using our service ranged in age from 22 to 88 years.

87% of clients seen were Irish, of whom 63% were Irish born and 25% were of Irish heritage. The remainder of clients are from a range of other migrant communities including Ukranian and Spanish migrants.

The organisation has particular expertise in providing therapy for adult survivors of institutional and clerical abuse.

We monitor outcomes in therapy using CORE, which is an industry standard tool for the measurement of outcomes.

Reaching more people

We now deliver outreach services in partnership with 8 community agencies, three based in Birmingham and five in London. Four of these services were established in the past year. Overall, these services have provided 741 hours of therapy for 50 individuals, many of whom would not have been able to travel to our clinical centres. This figure includes 12 older frail Irish people who benefitted from our home therapy service delivered in partnership with Irish Chaplaincy.

This work includes a group for women survivors of institutional abuse delivered in partnership with The Irish Women's Survivors Support Network.

In response to a need identified as part of our strategic planning process, we are now developing a psychological support service for people affected by dementia and their families.

Deliver high quality clinical services

This year we conducted a survey of clients using our clinical services in London and Birmingham with a combined response rate of 83%. The survey was commissioned by the Clinical Governance Sub-Committee of our Board of Trustees and the data was analysed by an independent consultant. The final report states that the high response rate coupled with the efforts made to provide feedback shows "an extremely high level of positive feedback for icap's services". 95% of respondents agreed or strongly agreed that their therapist understood their problems and concerns. 93% agreed or strongly agreed with the statement 'My therapist and I work well together', whilst 94% agreed or strongly agreed with the statement 'The centre is comfortable and suitable for therapy'.

During the report period we finalised reviews of our supervisory arrangements for therapists and of governance within our network of therapists. This and other work to improve our clinical service is overseen by the Clinical Governance Sub-Committee of our Board of Trustees.

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Trustees Report

For the year ended 31 March 2017

Raise awareness of mental wellbeing and the role of therapy

In line with our strategic aim to spread the word and raise awareness of our culturally specific work, we provide training days for psychotherapists. During the report period, 75 people attended 4 Continuing Professional Development (CPD) events, including our annual clinical conference.

We undertook three conference presentations. In August 2016, our Clinical Director presented a paper entitled '*Creative Transformation: Working in an Organisational Setting with Survivors of Institutional Abuse*' at a psychotherapy conference in Reykjavik, Iceland. In June, our Clinical Director and CEO presented a paper entitled '*Working with Echoes: Institutional Abuse in Ireland to Organisational Dynamics in England*' at the annual conference of the British Association of Psychosocial Studies in Bristol. In November 2016, the same paper was presented at the Opus Conference in London. We estimate a combined attendance of 90 delegates at all three conferences

Financial review

Principal funding sources

Our principal funding source for the year is our contract with the Health Service Executive in Ireland, for the provision of therapy to UK-based Irish adult survivors of institutional childhood abuse. Income from this contract is reduced partly due to the age profile of the survivor population in the UK, the majority of whom are aged over 60 years.

Grant funding from the Irish Department of Foreign Affairs and Trade, under the Emigrant Support Programme, supported our work with Irish people in our London and West Midlands centres, and our work at Ashford Place Day Centre in Cricklewood, London.

Funding from trusts and foundations, including the Irish Youth Foundation and The Ireland Fund for Great Britain, supported our work with young Irish people under 30 and our work at partner agencies respectively.

The charity raises income through events and donations throughout the year. The funds raised support the provision of counselling and therapy.

The total assets of the charity at the end of the financial year 2016/17 were £905,755. This included fixed assets of £699,236, restricted funds of £38,352 and unrestricted free funds of £168,167. The charity ended the year with an operating deficit of £13,482.

Reserves policy

The Trustees review the reserves of the charity on a regular basis. Our policy is to hold enough funds to meet three months operating costs of the organisation. As per the balance sheet, the charity ended the year with £168,167 in free reserves. This equates to 3 months running costs, based on total resources expended in the year, and thereby complies with our reserves policy.

Immigrant Counselling and Psychotherapy (icap)

Trustees Report

For the year ended 31 March 2017

Investment policy and objectives

The charity has no long-term investments. Our cash reserves are held in deposit accounts.

Principal Risks and Uncertainties

The Trustees maintain a Register of Risks. Trustees review this register on a twice-yearly basis, and two Trustees work with the CEO to consider risks when necessary.

A key risk identified through this process is an over-reliance on one or two key funding sources. Trustees have already taken steps to mitigate this risk through the development of a fundraising strategy and through the development of a new organisational strategy

A second risk identified related to the need for greater governance oversight of the organisation's clinical work. Following the identification of this risk, Trustees established a Clinical Governance Sub-Committee in 2015 and are currently working to increase clinical membership of the Board of Trustees.

Plans for the future

In 2017/18, Trustees will oversee the implementation of our new strategic plan. This will include the extension and diversification of our clinical services and plans to improve the quality of clinical services offered.

Structure, Governance and Management

Structure

The organisation is a registered charity founded in 1996 and a company limited by guarantee, incorporated on 1 February 2000 and registered as a charity on 11 February 2000. Each member of the company undertakes to contribute to its assets in the event of winding up, such amount as may be required, not exceeding one pound.

Governance and Management

The Trustees constitute the directors of the charitable company for the purposes of the Companies Act 2006 and Trustees for the purposes of the Charities Act 2011. They provide leadership, direction and control in pursuit of the organisation's charitable objectives.

Patrick Cooney was appointed Chairman of the charity in August 2015. Patrick is a retired social worker and former NHS Trust Chief Executive, and has more than forty years of experience working in the area of mental health. During the report period, one Trustee, Donagh O' Sullivan resigned from the Board of Trustees.

Immigrant Counselling and Psychotherapy (icap)

Trustees Report

For the year ended 31 March 2017

The full Board of Trustees meets four times yearly to discuss strategy, to formulate policy and to oversee operational matters. The Board is supported by three sub-committees that consider specific areas of activity in detail on behalf of the trustees; a Finance Sub-Committee, a Clinical Governance Sub-Committee and a Risk Management Committee, which reviews the organisation's Risk Register.

Committee membership may include members of icap who are not Trustees. In addition to Trustee membership of Committees, Ann Conlon sits on the Clinical Governance Sub-Committee and we are currently recruiting additional members for our Finance Sub-Committee

The table below sets out membership of committees by Trustees:

Trustee	Committee Membership		
	Clinical Governance Sub - Committee	Finance Sub-Committee	Risk Management
Patrick Cooney (Chair)	X	X	
Joseph Browne (Treasurer)		Chair	
Janice Flynn (Vice-Chair)			X
Oonagh O'Toole (Company Sec.)			X
Donagh O'Sullivan		X	
Wendy Cartwright	Chair		
John Walshe			
Emma Cloney			
Ciara McCabe	X		
John Hayes			
Jerry Kivlehan			

The Trustees refer to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives, and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives which have been set.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed by Trustees from the charity are set out in Note 9 of the accounts.

Day-to-day management of the organisation is delegated to the Chief Executive Officer (CEO), Catherine Hennessy, who reports to the Chairperson and the Board of Trustees. She is responsible for the overall management, public profile, service and financial performance of the charity. She is also responsible for the implementation of strategy. The Clinical Director, Geraldine Ryan, reports to the CEO, and is responsible for clinical governance and practice. She provides oversight of clinical strategy and clinical work. The Clinical Director's work is also subject to review by the Clinical Governance Sub-Committee. Both the CEO and Clinical Director have been in post since 2013.

Recruitment and appointment of trustees

It is the policy of the charity to ensure that its Board is comprised of people who are suitable to be Trustees and who will be an asset to the organisation, both in terms of offering appropriate skills and of attending meetings regularly. Before seeking to appoint, the Board considers what skills might be lacking or need reinforcement amongst its membership. Gaps in the skills available are prioritised and appropriate people sought to fill those gaps.

Immigrant Counselling and Psychotherapy (icap)

Trustees Report

For the year ended 31 March 2017

Potential Trustees are first invited to a meeting with the Chair for a discussion about the organisation, its needs and what they personally have to offer and to assess their interest in and suitability to take up the role of Trustee. The Chair then provides other Trustees with information about the candidate. If the potential recruit is still interested in joining the Board, they will be provided with an application form to apply for membership of the company, and invited to attend a Trustees' meeting as an observer. This meeting both allows the potential recruit to decide whether they wish to proceed, and other Trustees to decide whether they wish to invite the candidate to join the Board. This process allows due consideration of the person's eligibility, personal competence, specialist skills and knowledge.

When an appointment is made the Registrar of Companies and the Charity Commission are informed.

Membership of the company entitles the members to voting rights at general meetings only. Membership of the company is open to individuals or organisations interested in promoting the objectives of the charity. Such applications for membership must be approved by the Board of Trustees.

Induction and training of Trustees

When appointed, new Trustees are provided with a comprehensive induction pack. They also undergo a series of meetings with key staff, to ensure that they are familiar with all relevant organisational issues, and can therefore play a full role at Trustee meetings. Training is provided when appropriate.

Remuneration Policy for key management personnel

The Chairman is responsible for overseeing the arrangements for the remuneration of key personnel including consultation with the Board of Trustees and seeking external Human Resources advice on benchmarking.

Statement of responsibilities of the trustees

The Trustees (who are also directors of charitable company 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 year 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

Immigrant Counselling and Psychotherapy (icap)

Trustees Report

For the year ended 31 March 2017

- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at March 31st 2017 was 14 (2016: 14). The trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Statement as to disclosure to our auditors

In so far as the Trustees are aware:

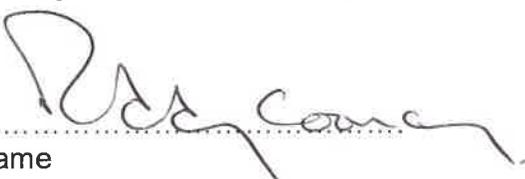
- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

Goldwins Limited were re-appointed as the auditors of the charitable company during the year and have expressed their willingness to continue in that capacity.

The Trustees' annual report has been approved by the Trustees on 20th Sept 17

and signed on their behalf by;


Name
Trustee

Independent auditors' report

To the members of Immigrant Counselling and Psychotherapy (icap)

For the year ended 31 March 2017

We have audited the financial statements of Immigrant Counselling and Psychotherapy (ICAP) for the year ended 31 March 2017, which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash flows and the related notes. The financial reporting framework that has been applied to their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' responsibilities statement, 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.

Our 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 misstatements, 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, we 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 we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

-) give a true and fair view of the state of the charitable company's affairs as at 31st March 2017 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

Independent auditors' report

To the members of Immigrant Counselling and Psychotherapy (icap)

For the year ended 31 March 2017

- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' 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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
-
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Anthony Epton

Anthony Epton (Senior Statutory Auditor)

for and on behalf of

Goldwins Limited

Statutory Auditor

Chartered Accountants

75 Maygrove Road

West Hampstead

London NW6 2EG

1 November 2017

Immigrant Counselling and Psychotherapy (ICAP)

Statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 March 2017

	Note	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Income from:					
Donations and legacies	3	121,444	-	121,444	116,460
Charitable activities:					
Counselling and psychotherapy	4	246,314	151,000	397,314	415,122
Other trading activities	5	67,845	-	67,845	88,365
Investments	6	138	-	138	-
Total income		435,741	151,000	586,741	619,947
Expenditure on:					
Generating funds	7	69,958		69,958	82,509
Charitable activities:					
Counselling and psychotherapy	7	380,990	149,276	530,265	562,574
Total expenditure		450,947	149,276	600,223	645,083
Net income/ (expenditure) for the year		(15,206)	1,724	(13,482)	(25,136)
Net movement in funds		(15,206)	1,724	(13,482)	(25,136)
Reconciliation of funds:					
Total funds brought forward		882,609	36,628	919,237	944,373
Total funds carried forward		867,403	38,352	905,755	919,237

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

Immigrant Counselling and Psychotherapy (ICAP)

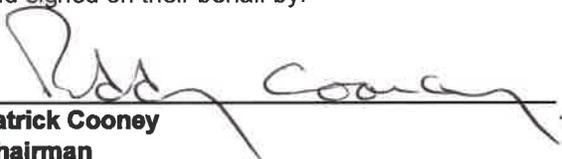
Balance sheet

As at 31 March 2017

	Note	2017 £	2017 £	2016 £	2016 £
Fixed assets:					
Tangible assets	10		699,236		714,397
Current assets:					
Debtors	11	102,578		74,706	
Cash at bank and in hand		142,481		169,760	
		<u>245,059</u>		<u>244,466</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	<u>(38,540)</u>		<u>(39,626)</u>	
Net current assets			<u>206,519</u>		<u>204,840</u>
Total net assets			<u>905,755</u>		<u>919,237</u>
Funds					
	15				
Restricted funds			38,352		36,628
Unrestricted funds:					
Designated funds		699,236		714,397	
General funds		<u>168,167</u>		<u>168,212</u>	
Total unrestricted funds			<u>867,403</u>		<u>882,609</u>
Total funds			<u>905,755</u>		<u>919,237</u>

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees on 20th Sept 2017
and signed on their behalf by:


Patrick Cooney
Chairman

Company registration no. 03917115

The attached notes form part of the financial statements.

Immigrant Counselling and Psychotherapy (ICAP)

Statement of cash flows

For the year ended 31 March 2017

	Note	2017 £	2016 £	
Cash flows from operating activities:				
Net cash provided by / (used in) operating activities	a	(27,279)	(17,114)	
Change in cash and cash equivalents in the year		(27,279)	(17,114)	
Cash and cash equivalents at the beginning of the year		169,760	186,874	
Cash and cash equivalents at the end of the year	b	142,481	169,760	
a) (expenditure) to net cash flow from operating activities				
		2017 £	2016 £	
Net income / (expenditure) for the reporting period (as per the statement of financial activities)		(13,482)	(25,136)	
Depreciation		15,161	14,307	
(Increase)/ decrease in debtors		(27,872)	(987)	
Increase/ (decrease) in creditors		(1,087)	(5,298)	
Net cash provided by / (used in) operating activities		(27,279)	(17,114)	
b) Analysis of cash and cash equivalents				
	At 1 April 2016 £	Cash flows £	Other changes £	At 31 March 2017 £
Cash at bank and in hand	169,760	(27,279)	-	142,481
Total cash and cash equivalents	169,760	(27,279)	-	142,481

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2017

1 Accounting policies

Basis of preparation

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 - effective 1 January 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of generating funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2017

1 Accounting policies (continued)

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between cost of generating funds and expenditure on charitable activities on the basis of staff time.

Operating leases

Rental payables under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line basis over the lease duration.

Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Freehold property:

Land	Not depreciated
Building	50 years
Fixtures and fittings and office equipment	4 years

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.

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.

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.

Financial instruments

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates ruling at the date of the transaction. Any gains or losses arising due to fluctuations in exchange rates are charged or credited to the statement of financial activities.

Pensions

The charitable company contributes into the pension of two of its employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension costs charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2017

2 Detailed comparatives for the statement of financial activities

	2016 Unrestricted £	2016 Restricted £	2016 Total £
Income from:			
Donations and legacies	116,460	-	116,460
Charitable activities:			
Counselling and psychotherapy	260,557	154,565	415,122
Other trading activities	88,365	-	88,365
Investments	-	-	-
Total income	<u>465,382</u>	<u>154,565</u>	<u>619,947</u>
Expenditure on:			
Generating funds	82,509	-	82,509
Charitable activities:			
Counselling and psychotherapy	407,259	155,315	562,574
Total expenditure	<u>489,768</u>	<u>155,315</u>	<u>645,083</u>
Net income/ (expenditure) for the year	(24,386)	(750)	(25,136)
Net movement in funds	<u>(24,386)</u>	<u>(750)</u>	<u>(25,136)</u>
Total funds brought forward	906,995	37,378	944,373
Total funds carried forward	<u><u>882,609</u></u>	<u><u>36,628</u></u>	<u><u>919,237</u></u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Gift in kind	-	-	-	1,200
Client donations	73,632	-	73,632	51,172
Other donations	47,812	-	47,812	59,171
Gift Aid	-	-	-	4,917
	<u>121,444</u>	<u>-</u>	<u>121,444</u>	<u>116,460</u>

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2017

4 Income from charitable activities

			2017	2016
Counselling and psychotherapy	Unrestricted	Restricted	Total	Total
	£	£	£	£
Department of Foreign Affairs and Trade; Emigrant Support Programme		143,000	143,000	142,000
London Catalyst		3,000	3,000	-
Irish Youth Foundation		5,000	5,000	5,000
Health Service Executive (Ireland)	246,314		246,314	258,697
Training	-		-	1,860
Big Lottery		-	-	7,565
Total	<u>246,314</u>	<u>151,000</u>	<u>397,314</u>	<u>415,122</u>
Total income from charitable activities	<u>314,159</u>	<u>151,000</u>	<u>465,159</u>	<u>503,487</u>

5. Income from other trading activities

			2017	2016
Fundraising	Unrestricted	Restricted	Total	Total
	£	£	£	£
Mid-Summer Ball	-		-	-
Winter Supper	12,807		12,807	8,010
Annual Dinner	35,555		35,555	46,323
Special Events	-		-	15,040
Other Fundraising	15,864		15,864	13,108
Room hire income	3,619	-	3,619	5,884
Total	<u>67,845</u>	<u>-</u>	<u>67,845</u>	<u>88,365</u>

6 Income from investments

			2017	2016
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Bank interest	138	-	138	-
	<u>138</u>	<u>-</u>	<u>138</u>	<u>-</u>

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For the year ended 31 March 2017

7 Analysis of expenditure

	Basis of allocation	Cost of generating funds £	Charitable activities	Support costs £	Governance costs £	2017 £	2016 £
			Counselling and psychotherapy £				
Staff costs		22,158	120,174	55,331	7,016	204,680	217,421
Other staff costs				3,763		3,763	4,875
Therapists' fees & assessment			227,500			227,500	245,666
Consultants fees			31,779			31,779	30,856
Therapist training - CPD			3,322			3,322	3,277
Fundraising events costs		30,914				30,914	42,922
Fundraising consultants fees		9,123				9,123	7,778
Volunteer expenses				1,675		1,675	1,114
Premises costs				26,256		26,256	26,779
Office costs				27,698		27,698	23,798
Other administrative costs				1,008		1,008	982
Depreciation				15,161		15,161	14,307
Accountancy fees				15,155		15,155	18,650
AGM / Annual Review					-	-	1,325
Audit fees					2,030	2,030	3,250
Trustees meeting & training					159	159	2,082
		62,195	382,775	146,047	9,205	600,223	645,082
Support costs	5% & 95%	7,302	138,745	(146,047)		-	-
Governance costs	5% & 95%	460	8,745		(9,205)	-	-
Total expenditure 2017		69,958	530,265	-	-	600,223	645,082
Total expenditure 2016		82,509	562,574	-	-	645,082	

Of the total expenditure, £450,947 was unrestricted (2016: £489,768) and £149,276 was restricted (2016: £155,315).

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2017

8 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2017	2016
	£	£
Operating lease rentals:		
Land & buildings	1,000	1,000
Depreciation	15,159	14,307
Auditor's remuneration:		
Audit fees	2,640	2,640
	2,640	2,640

9 Analysis of staff costs, trustee remuneration and expenses,

Staff costs were as follows:	2017	2016
	£	£
Salaries and wages	185,656	186,381
Social security costs	13,660	12,858
Employer's contribution to defined contribution pension schemes	5,363	5,363
	204,680	204,602

No employee earned over £60,000 during the year (2016: Nil)

The total employee benefits including pension contributions of the key management personnel were £88,956 (2016: £88,096).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2016: £nil). In 2017, no trustees were reimbursed for expenses (2016: nil). No charity trustee received payment for professional or other services supplied to the charity (2016: £nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as

	2017	2016
	No.	No.
Administrative staff	2	2
Direct charitable work	3	4
	5	6

Most of ICAP's charitable work is carried out by its large network of self-employed therapists. These are not included in the staff number reported above.

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2017

11 Tangible fixed assets

	Freehold property £	Fixtures and fittings and Office Equipment £	Total £
Cost			
At the start of the year	838,473	68,777	907,250
At the end of the year	<u>838,473</u>	<u>68,777</u>	<u>907,250</u>
Depreciation			
At the start of the year	126,575	66,278	192,853
Charge for the year	12,662	2,499	15,161
At the end of the year	<u>139,237</u>	<u>68,777</u>	<u>208,014</u>
Net book value			
At the end of the year	<u>699,236</u>	<u>-</u>	<u>699,236</u>
At the start of the year	<u>711,898</u>	<u>2,499</u>	<u>714,397</u>

All of the above assets are used for charitable purposes.

12 Debtors

	2017 £	2016 £
Trade debtors	91,171	58,805
Prepayments	566	2,947
Accrued income	10,841	12,954
	<u>102,578</u>	<u>74,706</u>

13 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	2,780	28,775
Taxation and social security	4,544	4,949
Pension Liability	986	152
Accruals	3,640	5,750
Deferred income	26,590	-
	<u>38,540</u>	<u>39,626</u>

14 Analysis of net assets between funds

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets		699,236	-	699,236
Net current assets	168,167	-	38,352	206,520
Net assets at the end of the year	<u>168,167</u>	<u>699,236</u>	<u>38,352</u>	<u>905,755</u>

Immigrant Counselling and Psychotherapy (ICAP)

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For the year ended 31 March 2017

15 Movements in funds	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Department of Foreign Affairs and Trade;					
Emigrant Support Programme	35,500	143,000	142,916		35,584
Irish Youth Foundation	-	5,000	5,000		-
London Catalyst	-	3,000	232		2,768
Oxford Consulting	166		166		-
Legacy	962		962		-
Total restricted funds	<u>36,628</u>	<u>151,000</u>	<u>149,276</u>	<u>-</u>	<u>38,352</u>
Unrestricted funds:					
Designated funds:					
Fixed Assets	714,397	-	15,161	-	699,236
Total designated funds	<u>714,397</u>	<u>-</u>	<u>15,161</u>	<u>-</u>	<u>699,236</u>
General funds	168,212	435,741	435,786	-	168,167
Total unrestricted funds	<u>882,609</u>	<u>435,741</u>	<u>450,947</u>	<u>-</u>	<u>867,403</u>
Total funds	<u>919,237</u>	<u>586,741</u>	<u>600,223</u>	<u>-</u>	<u>905,755</u>

Purposes of restricted funds:

Department of Foreign Affairs and Trade; Emigrant Support Programme

The restricted grant income of £143,000 was for the period 1st July 2016 - 30 June 2017. £35,584 is carried forward to be used for next year. The outgoing resources were for salary of Chief Executive, therapist costs, monitoring costs and overall project costs in London, North West London (in partnership with Cricklewood Homeless Concern) and Birmingham.

Irish Youth Foundation (IYF) - Irish Youth

To support the provision of psychotherapy for young Irish people under 30 and parents of young Irish people.
Legacy

To maintain the building at Moray Road.

Oxford Consulting

Funds donated to update our Human Resources policies and procedures.

Purposes of designated funds:

Fixed Assets

This is the net book value of premises at 96 Moray Road and office equipment owned by the charity.

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2017

16 Operating lease commitments

The charity had annual commitments at the year end under operating lease expiring as follows:

	Property	
	2017	2016
	£	£
Over 5 years	<u>1,000</u>	<u>1,000</u>
	<u>1,000</u>	<u>1,000</u>

17 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

18 Related party transactions

During the year, the charity received total donations of £21,300 (2016: £2,500) from the trustees. There are no related party transactions to disclose for 2017 (2016: none).