

Immigrant Counselling and Psychotherapy (ICAP)

(A Company Limited by Guarantee)

Company No. 3917115

Charity No. 1079353

Report and financial statements

For the year ended

31st March 2023

**IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)
REPORTS FOR THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2023**

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**IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)
REPORTS FOR THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2023**

Trustees:	Patrick Cooney Victoria Butterworth Ross Finegan Emma Cloney Ann Conlon Anne Charvet Angela Byrne Brian MacKenna	Chair Vice-Chair Treasurer
Company Secretary:	Catherine Hennessy	
Senior Staff:	Catherine Hennessy Geraldine Ryan	CEO Clinical Director
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	Metro Bank Plc 1 Southampton Row London WC1B 5HA	
Solicitors	McKenna Donnelly & Co 21 Horsley Court Montaigne Close, London SW1P 4BF	

**IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)
REPORTS FOR THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2023**

The trustees, who are also directors under company law, present their report and financial statements for the year ended March 31st 2023.

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 community in the UK through the provision of counselling and therapy.

Aims

Our strategy commits us to five strategic aims.

We aim to support the Irish community in Britain and those groups marginalised within the community including those people forced to leave Ireland.

We aim to ensure that we have the resources (including the people we need) to have the impact that we wish to achieve.

We aim to make the best use of our resources to reach as many people as possible.

We aim to deliver safe and high-quality services in the changing context of a post-pandemic world.

We aim to be a strong and well governed organisation.

Activities

In line with our mission and aims, icap's main activity is the provision of counselling and psychotherapy. We provide therapy via our teams in London and Birmingham, our outreach services with partner agencies and via our network of therapists. We provide group and individual psychotherapy; time-limited psychotherapy and psycho-social support group interventions. We run a national helpline which offers wellbeing support to the Irish community. Our therapy provision addresses the diverse and evolving needs of Irish immigrants especially the elderly, disadvantaged and vulnerable. 75% of those using our services have experienced significant childhood abuse. 60% of clients are not in paid employment and would not otherwise be able to afford therapy.

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We organise quarterly seminars and an annual conference for therapists and other mental health professionals and make conference presentations. These activities raise awareness of the psychological and social issues that impact on the mental health of the Irish community. We develop and deliver training in working with Irish survivors of institutional abuse.

We offer non-managerial supervision to staff members working in welfare agencies supporting the Irish community.

Public Benefit

The charity conducts a wide range of activities in pursuance of its charitable aims. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit whilst reviewing our aims and objectives and in planning our future activities. The services provided by icap are of great benefit to society. Counselling and psychotherapy assist people at critical times in their lives. Evaluation shows that icap therapies bring support to those dealing with a range of mental health and emotional problems. It also improves their psychological health and their abilities to form healthy relationships. We have evidence to show that recipients of our services show improved emotional and mental wellbeing, enhanced quality of living and improved personal relationships.

Use of volunteers

We are committed to working with volunteers to support the delivery of our aims. Nine volunteers assist with supporting the delivery of our therapy service by providing administrative support and in fundraising for the charity. One volunteer supports the clinical administrative function, enabling the charity to provide services outside office hours. Our Development Committee of eight volunteers plays a significant role in fundraising for the charity and in seeking corporate support.

Achievements and Performance

Counselling and psychotherapy provision

Each week we see about 200 people across our services.

We provided 7955 hours of counselling and psychotherapy for 393 people in the report period. This included both individual and group therapy and support to those using our helpline.

In London, we provided therapy at our London centre in Finsbury Park and through a series of outreach therapy services with our partner agencies, including Ashford Place Day Centre in Cricklewood, Lewisham Irish Community Centre, and London Irish Centre. Our network therapists see clients in a variety of locations in England and Wales.

Clients using our London and Network services during 2022 lived in 26 of 32 London Boroughs and in 25 Local Authority areas outside of London.

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Our Birmingham team see clients at St Martin’s Health and Healing Centre in the Bullring and via Zoom and video call. Clients using the Birmingham service lived in 9 local authority areas including Birmingham, Coventry, and Wolverhampton.

Site	Hours delivered	Total Clients
Moray Rd Centre (London)	4675	185
Outreach Services (London)	805	61
Helpline	338	46
Digbeth Centre (Birmingham)	1060	57
Network Services (National)	1077	44
Total	7955	393

97% of clients seen are Irish born or of Irish heritage.

Clients presented with a range of needs including anxiety, depression, the aftermath of childhood trauma, bereavement, relationship difficulties or breakdown, sexual violence, and domestic abuse. The organisation has expertise in providing therapy for adult survivors of institutional and clerical abuse.

75% of clients using our service report experience of significant childhood trauma including physical, sexual, and emotional abuse. We monitor outcomes in therapy using CORE, which is a standardised tool for the measurement of outcomes in psychological therapies.

Support the Irish community in Britain and marginalised groups

We are committed to making our services available to all sectors of the community.

Outreach services include a psychosocial support group for adult survivors of institutional abuse. This group, called *Cairde*, works mainly with women over 70 years in age. Our art therapy and group psychotherapy groups are offered remotely and can be accessed by clients living across Britain. Our men’s groups are run on site with London Irish Centre and Innisfree Housing, this attracting a cohort of participants who might not otherwise access our services.

Throughout the year, we offered a telephone helpline for the Irish community in Britain. Callers got in touch with the helpline for a wide range of reasons including social isolation, grief and loss and depression and anxiety, including health-related anxiety.

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Deliver safe and high-quality clinical services.

Trustees are passionate to ensure that we provide the highest level of clinical service, and our clinical work is overseen by the Clinical Governance Sub-Committee of our Board of Trustees.

We routinely collect feedback from clients leaving therapy. This year, 85% of respondents said that therapy had made a positive difference to their lives whilst 95% said that they would recommend icap to a friend who needed therapy.

Raise awareness of mental wellbeing and the role of therapy

Continuing Professional Development (CPD) events offered during the year included workshops on Gender and Shame. Our annual conference in partnership with the Irish Forum for Counselling and Psychotherapy (IFCP) included a range of presentations on Intergenerational Haunting. A total of 71 attendees took part in these events. In September 2022, icap staff delivered training in working with survivors of institutional abuse for staff offering welfare services to the Irish community in the north of England.

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 has decreased 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 Funds 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 total assets of the charity at the end of the financial year 2022/23 were £900,081. This included fixed assets of £627,366 restricted funds of £74,125 and unrestricted free funds of £198,590. The charity ended the year with an operating deficit of (£33,173).

Reserves policy

The Trustees review the reserves of the charity on a regular basis. As per the balance sheet, the charity ended the year with £198,590 free reserves. This equates to 3.5 months running costs, based on total resources expended in the year.

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Investment policy and objectives

The charity has no long-term investments. Our cash reserves are held in our current account.

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.

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 Chairperson 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 mental health.

The full Board of Trustees meets four times a year to discuss strategy, to formulate policy and to oversee operational matters. The Board is supported by two sub-committees that consider specific areas of activity in detail on behalf of the trustees: a Finance Sub-Committee and a Clinical Governance Sub-Committee.

Committee membership may include members of icap who are not Trustees. Two Therapists who work for the organisation are ex-officio members of the Clinical Governance Sub-Committee.

The table below sets out membership of committees by Trustees.

Sub-Committee Membership		
Trustee Members	Finance Sub-Committee	Clinical Governance Sub-Committee
Ross Finegan	Chair	
Paddy Cooney	X	X
Ann Conlon		Chair
Angela Byrne		X
Non- Trustee Members		
Triona Dowd	X	
Sandra Harrison		X
Therapist Representatives X 2		XX

**IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)
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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 7 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.

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 will be invited to attend a Trustees' meeting as an observer. This meeting allows both 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.

**IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)
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Induction and training of Trustees

When appointed, new Trustees are provided with an 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
- 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 as at March 31st 2023 was 7 (2022:8). The trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

**IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)
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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

and signed on their behalf by;

.....
Name
Trustee

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)
YEAR ENDED 31ST MARCH 2023**

Opinion

We have audited the financial statements of Immigrant Counselling And Psychotherapy (ICAP) for the year ended 31 March 2023 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 in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)
YEAR ENDED 31ST MARCH 2023**

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

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

Responsibilities of the trustees

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 and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)
YEAR ENDED 31ST MARCH 2023**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Councils website at: [www.frc.org.uk/auditorsresponsibilities]. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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.

.....
Anthony Epton (Senior Statutory Auditor)
for and on behalf of
Goldwins Limited
Statutory Auditor
Chartered Accountants
75 Maygrove Road
West Hampstead
London NW6 2EG

Immigrant Counselling and Psychotherapy (ICAP)**Statement of financial activities**

(incorporating an income and expenditure account)

For the year ended 31 March 2023

		2023			2022		
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income from:							
Donations and legacies	2	174,546	-	174,546	145,201	-	145,201
Charitable activities:							
Counselling and psychotherapy	3	205,855	189,500	395,355	241,602	182,619	424,221
Other trading activities	4	122,897	-	122,897	67,011	-	67,011
Total income		503,298	189,500	692,798	453,814	182,619	636,433
Expenditure on:							
Generating funds	5	92,734	-	92,734	68,117	-	68,117
Charitable activities:							
Counselling and psychotherapy	5	448,762	184,475	633,237	420,045	201,822	621,867
Total expenditure	5	541,496	184,475	725,971	488,162	201,822	689,984
Net income/ (expenditure) for the year		(38,198)	5,025	(33,173)	(34,348)	(19,203)	(53,551)
Net movement in funds		(38,198)	5,025	(33,173)	(34,348)	(19,203)	(53,551)
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(38,198)	5,025	(33,173)	(34,348)	(19,203)	(53,551)
Reconciliation of funds:							
Total funds brought forward		864,154	69,100	933,254	898,502	88,303	986,805
Total funds carried forward		825,956	74,125	900,081	864,154	69,100	933,254

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 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets:					
Tangible assets	9		627,366		637,479
Current assets:					
Debtors	10	148,557		80,770	
Cash at bank and in hand		<u>190,604</u>		<u>283,815</u>	
		339,161		364,585	
Liabilities:					
Creditors: amounts falling due within one year	11	<u>(66,446)</u>		<u>(68,810)</u>	
Net current assets			<u>272,715</u>		<u>295,775</u>
Total net assets			<u>900,081</u>		<u>933,254</u>
Funds	13				
Restricted funds			74,125		69,100
Unrestricted funds:					
Designated funds		627,366		637,479	
General funds		<u>198,590</u>		<u>226,675</u>	
Total unrestricted funds			<u>825,956</u>		<u>864,154</u>
Total funds			<u>900,081</u>		<u>933,254</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.....
and signed on their behalf by:

2023

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 2023

	Note	2023 £		2022 £	
Cash flows from operating activities:					
Net cash provided by / (used in) operating activities	a	(88,953)		(26,629)	
Cash flows from investing activities:					
Sale/ (purchase) of fixed assets	-	(4,258)	-	(828)	
Change in cash and cash equivalents in the year		(93,211)		(27,457)	
Cash and cash equivalents at the beginning of the year		283,815		311,272	
Cash and cash equivalents at the end of the year	b	190,604		283,815	
a) Reconciliation of net income / (expenditure) to net cash flow from					
		2023 £		2022 £	
Net income / (expenditure) for the reporting period (as per the statement of financial activities)		(33,173)		(53,551)	
Depreciation		14,372		13,310	
Decrease / (Increase) in debtors		(67,789)		(13,215)	
Increase in creditors		(2,364)		26,827	
Net cash provided by / (used in) operating activities		(88,954)		(26,629)	
b) Analysis of cash and cash equivalents					
		At 1 April 2022 £	Cash flows £	Other changes £	At 31 March 2023 £
Cash at bank and in hand		283,815	(93,211)	-	190,604
Total cash and cash equivalents		283,815	(93,211)	-	190,604

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2023

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) - (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 and 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 2023

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.

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 2023

2 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Client donations	56,455	-	56,455	63,385	-	63,385
Other donations	118,091	-	118,091	81,816	-	81,816
	<u>174,546</u>	<u>-</u>	<u>174,546</u>	<u>145,201</u>	<u>-</u>	<u>145,201</u>

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Counselling and psychotherapy						
Emigrant Support Programme	-	176,500	176,500	-	156,400	156,400
Irish Youth Foundation	-	5,000	5,000	-	5,000	5,000
The Ireland Fund of Great Britain	-	8,000	8,000	-	1,500	1,500
Big Lottery	-	-	-	-	9,719	9,719
Irish Episcopal Council for Emigrants (IECE)	-	-	-	-	10,000	10,000
Health Service Executive (Ireland)	204,255	-	204,255	241,602	-	241,602
Training	1,600	-	1,600	-	-	-
Total	<u>205,855</u>	<u>189,500</u>	<u>395,355</u>	<u>241,602</u>	<u>182,619</u>	<u>424,221</u>

4 Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Fundraising						
Darkness into Light	20,753	-	20,753	26,073	-	26,073
Annual Dinner	73,038	-	73,038	200	-	200
Other Fundraising	27,143	-	27,143	40,498	-	40,498
Room hire income	1,963	-	1,963	240	-	240
Total	<u>122,897</u>	<u>-</u>	<u>122,897</u>	<u>67,011</u>	<u>-</u>	<u>67,011</u>

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2023

5 Analysis of expenditure - current year

	Cost of raising funds	Charitable activities		2023	2022
		Counselling and psychotherapy	Support costs		
	£	£	£	£	£
Staff costs	27,187	130,387	127,386	284,960	267,476
Other staff costs	-	-	4,398	4,398	1,832
Therapists' fees & assessment	-	264,425	-	264,425	274,891
Consultants fees	-	33,845	-	33,845	28,357
Therapist training - CPD	-	878	-	878	745
Fundraising consultants fees	54,826	-	-	54,826	24,785
Volunteer expenses	-	-	1,245	1,245	1,125
Premises costs	-	-	24,408	24,408	25,633
Office costs	-	-	21,879	21,879	29,135
Other administrative costs	-	-	1,169	1,169	2,067
Depreciation	-	-	14,372	14,372	13,310
Accountancy fees	-	-	16,266	16,266	17,178
Audit fees	-	-	3,300	3,300	3,450
	82,013	429,535	214,423	725,971	689,984
Support costs	10,721	203,702	(214,423)	-	-
Total expenditure 2023	92,734	633,237	-	725,971	689,984

Of the total expenditure, £541,496 (2022: £488,162) was unrestricted and £184,475(2022:£201,822) was restricted.

Analysis of expenditure - prior year	Cost of raising funds	Charitable activities		2022	2021
		Counselling and psychotherapy	Support costs		
	£	£	£	£	£
Staff costs	35,484	168,755	63,237	267,476	263,093
Other staff costs	-	-	1,832	1,832	3,123
Therapists' fees & assessment	-	274,891	-	274,891	243,746
Consultants fees	-	28,357	-	28,357	29,871
Therapist training - CPD	-	745	-	745	225
Fundraising consultants fees	24,785	-	-	24,785	3,451
Volunteer expenses	-	-	1,125	1,125	1,225
Premises costs	-	-	25,633	25,633	15,049
Office costs	-	-	29,135	29,135	21,075
Other administrative costs	-	-	2,067	2,067	3,687
Depreciation	-	-	13,310	13,310	13,060
Accountancy fees	-	-	17,178	17,178	14,559
Audit fees	-	-	3,450	3,450	3,260
	60,269	472,748	156,967	689,984	615,423
Support costs	7,848	149,119	(156,967)	-	-
Total expenditure 2022	68,117	621,867	-	689,984	615,423

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2023

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2023	2022
	£	£
Depreciation	14,372	13,310
Auditor's remuneration:		
Audit fees (excluding VAT)	2,750	2,750
	<u>17,122</u>	<u>16,060</u>

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:	2023	2022
	£	£
Salaries and wages	255,020	239,697
Social security costs	22,656	21,054
Employer's contribution to defined contribution pension schemes	7,285	6,725
	<u>284,960</u>	<u>267,476</u>

One employee earned between £60,000-£69,999 during the year (2022: 1).

The total employee benefits including pension contributions of the key management personnel were £119,705 (2022: £119,358).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil). In 2022, no trustees were reimbursed for expenses (2022: nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Staff numbers

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

	2023	2022
	No.	No.
Administrative staff	2	2
Direct charitable work	5	5
	<u>7</u>	<u>7</u>

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.

8 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 2023

9 Tangible fixed assets

	Freehold property £	Fixtures and fittings and Office Equipment £	Total £
Cost			
At the start of the year	838,473	71,368	909,841
Additions in year	-	4,258	4,258
At the end of the year	<u>838,473</u>	<u>75,626</u>	<u>914,099</u>
Depreciation			
At the start of the year	202,530	69,832	272,362
Charge for the year	12,659	1,712	14,371
At the end of the year	<u>215,189</u>	<u>71,544</u>	<u>286,733</u>
Net book value			
At the end of the year	<u>623,284</u>	<u>4,082</u>	<u>627,366</u>
At the start of the year	<u>635,943</u>	<u>1,538</u>	<u>637,479</u>

All of the above assets are used for charitable purposes.

10 Debtors

	2023 £	2022 £
Trade debtors	133,278	72,083
Other debtors	1,050	1,800
Prepayments	4,579	2,637
Accrued income	9,650	4,250
	<u>148,557</u>	<u>80,770</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	48,299	56,969
Taxation and social security	3,994	5,331
Pension Liability	1,353	1,500
Other creditors	-	210
Accruals	4,800	3,300
	<u>66,446</u>	<u>67,310</u>

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2023

12 Analysis of net assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total funds £
Tangible fixed assets	-	627,366	-	627,366
Net current assets	198,590	-	74,125	272,715
Net assets at the end of the year	198,590	627,366	74,125	900,081

Analysis of net assets between funds - comparative

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total funds £
Tangible fixed assets	-	637,479	-	637,479
Net current assets	226,675	-	69,100	295,775
Net assets at the end of the year	226,675	637,479	69,100	933,254

13 Movements in funds

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Emigrant Support Programme	39,100	176,500	(171,475)	-	44,125
Irish Youth Foundation	-	5,000	(5,000)	-	-
The Ireland Fund of Great Britain	-	8,000	(8,000)	-	-
Porticus Trust	30,000	-	-	-	30,000
Total restricted funds	69,100	189,500	(184,475)	-	74,125
Unrestricted funds:					
Designated funds:					
Fixed Assets	637,479	-	(10,113)	-	627,366
Total designated funds	637,479	-	(10,113)	-	627,366
General funds	226,675	503,298	(531,383)	-	198,590
Total unrestricted funds	864,154	503,298	(541,496)	-	825,956
Total funds	933,254	692,798	(725,971)	-	900,081

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2023

13 Movements in funds (continued)

Purposes of restricted funds:

Department of Foreign Affairs and Trade; Emigrant Support Programme

The restricted grant income of £176,500 was for the period 1st July 2022 - 30 June 2023. £44,125 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 - for therapy with young people under 30 years

The Ireland Fund of Great Britain - for therapy with Irish women.

Porticus Trust - for therapy provision.

Big Lottery Fund - for the establishment on an online art therapy group.

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.

Movements in funds
prior year

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Emigrant Support Programme	40,919	156,400	(158,219)	-	39,100
ESP- COVID	2,384	-	(2,384)	-	-
Irish Youth Foundation	-	5,000	(5,000)	-	-
The Ireland Fund of Great Britain	5,000	1,500	(6,500)	-	-
Irish Episcopal Council for Emigrant Emigrants(ECE)	-	-	-	-	-
Survivors Trust	-	10,000	(10,000)	-	-
Porticus Trust	40,000	-	(10,000)	-	30,000
Big Lottery	-	9,719	(9,719)	-	-
Total restricted funds	88,303	182,619	(201,822)	-	69,100
Unrestricted funds:					
Designated funds:					
Fixed Assets	649,961	-	(13,310)	828	637,479
Total designated funds	649,961	-	(13,310)	828	637,479
General funds	248,541	453,814	(474,852)	(828)	226,675
Total unrestricted funds	898,502	453,814	(488,162)	-	864,154
Total funds	986,805	636,433	(689,984)	-	933,254

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2023

14 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.

15 Related party transactions

During the year, the charity received total donations of £5,000 (2022: £5,000) from the trustees.