

# **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<sup>st</sup> March 2018**

**IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)  
REPORTS FOR THE FINANCIAL STATEMENTS  
YEAR ENDED 31<sup>ST</sup> MARCH 2018**

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**IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)  
REPORTS FOR THE FINANCIAL STATEMENTS  
YEAR ENDED 31<sup>ST</sup> MARCH 2018**

**Reference and administrative information**

**Trustees:** Patrick Cooney, Chair  
Janice Flynn, Vice-Chair  
Joseph Browne, Treasurer  
Oonagh O'Toole, Company Secretary  
John Walshe  
Wendy Cartwright (resigned May 2017)  
Emma Cloney  
Jerry Kivlehan  
John Hayes (resigned November 2017)  
Ciara McCabe  
Ann Conlon (appointed February 2018)  
Ross Finegan (appointed February 2018)

**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](http://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) TRUSTEE'S REPORT

The trustees, who are also directors under company law, present their report and financial statements for the year ended March 31<sup>st</sup> 2018.

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

Our strategy, developed in 2016/7 commits us to four strategic 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) TRUSTEE'S REPORT

## Activities

In line with our mission and aims, icap's main activity is the provision of counselling and psychotherapy. We provide therapy at our clinical centres in London and Birmingham, our outreach services with partner agencies and via our national network of therapists. We provide group and individual psychotherapy; time limited psychotherapy and psycho-social support group interventions. Our therapy provision addresses the diverse and evolving needs of Irish emigrants especially the elderly, disadvantaged and vulnerable. 75% of those using our services have experienced significant childhood abuse. One third of clients are over 60 years and many live in poverty and experience social disadvantage.

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 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.

## Use of volunteers

We are committed to working with volunteers to support the delivery of our 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 clinical 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 7845 hours of counselling and psychotherapy for 343 people in the report period. This includes individual and group therapy.

In London, we provided 5055 hours of therapy for 221 clients including 4478 hours at our London centre in Finsbury Park and 577 hours with our partner agencies, including Ashford Place Day Centre in Cricklewood, Lewisham Irish Community Centre and Irish Chaplaincy.

In the West Midlands, we provided 1790 hours of therapy for 92 including 1656 hours at our clinical centre in Digbeth, Birmingham and 134 hours at our partner agencies Birmingham Irish Association, Lisieux Trust and Acocks Green.

## IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP) TRUSTEE'S REPORT

Our national network of therapists provided 1000 hours of therapy for 30 clients at 24 locations across Britain.

32% of clients seen were male and 68% were female. 18% of clients were less than 40 years old, 46% were aged between 40 and 60 years and 36% of clients were aged over 60 years. The age profile of clients varied in different parts of our service, e.g. 60% of clients seen within Hearth, our home therapy service were aged over 80 years.

One third of clients reported previous or current contact with mental health services.

75% of clients using our service report having experienced significant childhood trauma including physical, sexual and emotional abuse

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 deliver outreach services in partnership with eight community agencies, three based in Birmingham and five in London. During the report period, these outreach services provided 721 hours of therapy for 48 people, many of whom would not have been able to travel to our clinical centres. Our services include Hearth, a home therapy service for frail, vulnerable older Irish people, a psychosocial support group for Traveller Women and a group for women survivors of Institutional Childhood Abuse.

### Deliver high quality clinical services

In 2017 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'.

### 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, 93 people attended 4 Continuing Professional Development (CPD) events, including our annual clinical conference.

# IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP) TRUSTEE'S REPORT

## 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 2017/18 were £921,816. This included fixed assets of £686,574, restricted funds of £52,929 and unrestricted free funds of £182,313. The charity ended the year with an operating surplus of £16,061.

### 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 £182,313 free reserves. This equates to 3.6 months running costs, based on total resources expended in the year.

### 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.

# IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP) TRUSTEE'S REPORT

## 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, two Trustees, John Hayes and Wendy Cartwright resigned from the Board of Trustees. Two new Trustees, Ann Conlon and Ross Finegan joined the Board of Trustees

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. 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

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
Ann Conlon	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.

## **IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP) TRUSTEE'S REPORT**

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 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.

## **IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP) TRUSTEE'S REPORT**

### **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 at March 31<sup>st</sup> 2018 was 14 (2017: 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.

**IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)  
TRUSTEE'S REPORT**

**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 September 5<sup>th</sup> 2018.

and signed on their behalf by;

.....  
**Patrick Cooney, Chair**

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)

## ***Opinion***

We have audited the financial statements of Immigrant Counselling And Psychotherapy (ICAP) for the year ended 31<sup>st</sup> March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31<sup>st</sup> March 2018 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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***

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

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

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)

## ***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.

## ***Opinions on other matters prescribed by the Companies Act 2006***

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

- the information given in the 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) have 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 in relation to which 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;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)

## ***Responsibilities of the trustees***

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

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

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.

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

**Date:**

## Immigrant Counselling and Psychotherapy (ICAP)

### Statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 March 2018

	Note	Unrestricted £	Restricted £	2018 Total £	2017 Total £
<b>Income from:</b>					
Donations and legacies	3	195,276	-	195,276	121,444
Charitable activities:					
Counselling and psychotherapy	4	243,200	174,590	417,790	397,314
Other trading activities	5	62,821	-	62,821	67,845
Investments	6	-	-	-	138
<b>Total income</b>		<b>501,297</b>	<b>174,590</b>	<b>675,887</b>	<b>586,741</b>
<b>Expenditure on:</b>					
Generating funds		58,374		58,374	69,957
Charitable activities:					
Counselling and psychotherapy		441,440	160,013	601,453	530,265
<b>Total expenditure</b>	7	<b>499,813</b>	<b>160,013</b>	<b>659,826</b>	<b>600,223</b>
<b>Net income/ (expenditure) for the year</b>		<b>1,484</b>	<b>14,577</b>	<b>16,061</b>	<b>(13,482)</b>
<b>Net movement in funds</b>		<b>1,484</b>	<b>14,577</b>	<b>16,061</b>	<b>(13,482)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		867,403	38,352	905,755	919,237
<b>Total funds carried forward</b>		<b>868,887</b>	<b>52,929</b>	<b>921,816</b>	<b>905,755</b>

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 2018

	Note	2018 £	2018 £	2017 £	2017 £
<b>Fixed assets:</b>					
Tangible assets	11		686,574		699,236
<b>Current assets:</b>					
Debtors	12	102,953		102,578	
Cash at bank and in hand		<u>177,369</u>		<u>142,481</u>	
		<b>280,322</b>		<b>245,059</b>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	13	<u>(45,080)</u>		<u>(38,540)</u>	
<b>Net current assets</b>			<u><b>235,242</b></u>		<u>206,519</u>
<b>Total net assets</b>			<u><u><b>921,816</b></u></u>		<u><u>905,755</u></u>
<b>Funds</b>	15				
Restricted funds			52,929		38,352
Unrestricted funds:					
Designated funds		686,574		699,236	
General funds		<u>182,313</u>		<u>168,167</u>	
Total unrestricted funds			<u><b>868,887</b></u>		<u>867,403</u>
<b>Total funds</b>			<u><u><b>921,816</b></u></u>		<u><u>905,755</u></u>

The financial statements have been prepared in accordance with the special provisions for small companies under Part15 of the Companies Act 2006.

Approved by the trustees on **5th September 2018**  
and signed on their behalf by:

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**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 2018

	Note	2018 £	2017 £	
<b>Cash flows from operating activities:</b>				
<b>Net cash provided by / (used in) operating activities</b>	a	<b>34,888</b>	<b>(27,280)</b>	
<b>Change in cash and cash equivalents in the year</b>		<b>34,888</b>	<b>(27,280)</b>	
Cash and cash equivalents at the beginning of the year		142,481	169,761	
<b>Cash and cash equivalents at the end of the year</b>	b	<b>177,369</b>	<b>142,481</b>	
<b>a) Reconciliation of net income / (expenditure) to net cash flow from</b>				
		<b>2018 £</b>	<b>2017 £</b>	
<b>Net income / (expenditure) for the reporting period</b> (as per the statement of financial activities)		<b>16,061</b>	<b>(13,482)</b>	
Depreciation		<b>12,662</b>	15,161	
(Increase)/ decrease in debtors		<b>(375)</b>	(27,872)	
Increase/ (decrease) in creditors		<b>6,540</b>	(1,087)	
<b>Net cash provided by / (used in) operating activities</b>		<b>34,888</b>	<b>(27,280)</b>	
<b>b) Analysis of cash and cash equivalents</b>				
	<b>At 1 April 2017 £</b>	<b>Cash flows £</b>	<b>Other changes £</b>	<b>At 31 March 2018 £</b>
Cash at bank and in hand	142,481	34,888	-	177,369
<b>Total cash and cash equivalents</b>	<b>142,481</b>	<b>34,888</b>	<b>-</b>	<b>177,369</b>

# Immigrant Counselling and Psychotherapy (ICAP)

## Notes to the financial statements

For the year ended 31 March 2018

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### 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 2018

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### 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 2018

#### 2 Detailed comparatives for the statement of financial activities

	2017 Unrestricted £	2017 Restricted £	2017 Total £
<b>Income from:</b>			
Donations and legacies	121,444	-	121,444
Charitable activities:			
Counselling and psychotherapy	246,314	151,000	397,314
Other trading activities	67,845	-	67,845
Investments	138	-	138
<b>Total income</b>	<u>435,741</u>	<u>151,000</u>	<u>586,741</u>
<b>Expenditure on:</b>			
Generating funds	69,957	-	69,957
Charitable activities:			
Counselling and psychotherapy	380,990	149,276	530,265
<b>Total expenditure</b>	<u>450,947</u>	<u>149,276</u>	<u>600,223</u>
<b>Net income/ (expenditure) for the year</b>	(15,206)	1,724	(13,482)
<b>Net movement in funds</b>	<u>(15,206)</u>	<u>1,724</u>	<u>(13,482)</u>
Total funds brought forward	882,609	36,628	919,237
<b>Total funds carried forward</b>	<u><u>867,403</u></u>	<u><u>38,352</u></u>	<u><u>905,755</u></u>

#### 3 Income from donations and legacies

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Client donations	66,094	-	66,094	73,632
Other donations	129,182	-	129,182	47,812
	<u>195,276</u>	<u>-</u>	<u>195,276</u>	<u>121,444</u>

#### 4 Income from charitable activities

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
<b>Counselling and psychotherapy</b>				
Department of Foreign Affairs and Trade; Emigrant Support Programme	-	143,000	143,000	143,000
London Catalyst	-	-	-	3,000
Irish Youth Foundation	-	5,000	5,000	5,000
The Ireland Fund of Great Britain	-	6,590	6,590	-
Irish Episcopal Council for Emigrants (IECE)	-	20,000	20,000	-
Health Service Executive (Ireland)	242,618	-	242,618	246,314
Training	582	-	582	-
<b>Total</b>	<u>243,200</u>	<u>174,590</u>	<u>417,790</u>	<u>397,314</u>
<b>Total income from charitable activities</b>	<u><u>306,021</u></u>	<u><u>174,590</u></u>	<u><u>480,611</u></u>	<u><u>465,159</u></u>

# Immigrant Counselling and Psychotherapy (ICAP)

## Notes to the financial statements

For the year ended 31 March 2018

5 Income from other trading activities	2018			2017
	Unrestricted £	Restricted £	Total £	Total £
Fundraising				
Darkness into Light	21,292	-	21,292	12,807
Annual Dinner	23,771	-	23,771	35,555
Other Fundraising	15,858	-	15,858	15,864
Room hire income	1,900	-	1,900	3,619
<b>Total</b>	<b>62,821</b>	<b>-</b>	<b>62,821</b>	<b>67,845</b>

6 Income from investments	2018			2017
	Unrestricted £	Restricted £	Total £	Total £
Bank interest	-	-	-	138
	-	-	-	138

## Immigrant Counselling and Psychotherapy (ICAP)

### Notes to the financial statements

For the year ended 31 March 2018

#### 7 Analysis of expenditure

	Basis of allocation	Cost of generating funds	Charitable activities		Governance costs	2018	2017
			Counselling and psychotherapy	Support costs			
		£	£	£	£	£	£
Staff costs		8,902	143,916	43,405	7,015	203,238	204,680
Other staff costs				12,177		12,177	3,763
Therapists' fees & assessment			281,014			281,014	227,500
Consultants fees			34,378			34,378	31,779
Therapist training - CPD			2,520			2,520	3,322
Fundraising events costs		23,692				23,692	30,914
Fundraising consultants fees		18,431				18,431	9,123
Volunteer expenses				1,632		1,632	1,675
Premises costs				21,264		21,264	26,256
Office costs				25,695		25,695	27,698
Other administrative costs				2,687		2,687	1,008
Depreciation				12,662		12,662	15,161
Accountancy fees				15,240		15,240	15,155
AGM / Annual Review					2,042	2,042	-
Audit fees					2,720	2,720	2,030
Trustees meeting & training					434	434	159
		<b>51,025</b>	<b>461,828</b>	<b>134,762</b>	<b>12,211</b>	<b>659,826</b>	<b>600,223</b>
Support costs	5% & 95%	6,738	128,024	(134,762)	-	-	-
Governance costs	5% & 95%	611	11,601	-	(12,211)	-	-
<b>Total expenditure 2018</b>		<b>58,374</b>	<b>601,453</b>	<b>-</b>	<b>-</b>	<b>659,826</b>	<b>600,223</b>
Total expenditure 2017		69,958	530,265	-	-	600,223	

Of the total expenditure, £499,813 was unrestricted (2017: £450,947) and £160,013 was restricted (2017: £149,276).

## Immigrant Counselling and Psychotherapy (ICAP)

### Notes to the financial statements

For the year ended 31 March 2018

#### 8 Net income / (expenditure) for the year

This is stated after charging / (crediting):	<b>2018</b>	2017
	<b>£</b>	£
Operating lease rentals:		
Land & buildings	-	1,000
Depreciation	<b>12,660</b>	15,159
Auditor's remuneration:		
Audit fees	<b>2,640</b>	2,640
	<u><u>2,640</u></u>	<u><u>2,640</u></u>

#### 9 Analysis of staff costs, trustee remuneration and expenses,

Staff costs were as follows:	<b>2018</b>	2017
	<b>£</b>	£
Salaries and wages	<b>186,081</b>	185,657
Social security costs	<b>13,535</b>	13,660
Employer's contribution to defined contribution pension schemes	<b>3,622</b>	5,363
	<u><u>203,238</u></u>	<u><u>204,680</u></u>

No employee earned over £60,000 during the year (2017: Nil)

The total employee benefits including pension contributions of the key management personnel were £98,783 (2017: £88,956).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2017: £nil). In 2018, no trustees were reimbursed for expenses (2017: nil). No charity trustee received payment for professional or other services supplied to the charity (2017: £nil).

#### Staff numbers

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

	<b>2018</b>	2017
	<b>No.</b>	No.
Administrative staff	<b>2</b>	2
Direct charitable work	<b>4</b>	3
	<u><u>6</u></u>	<u><u>5</u></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.

#### 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 2018

### 11 Tangible fixed assets

	Freehold property £	Fixtures and fittings and Office Equipment £	Total £
<b>Cost</b>			
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>
<b>Depreciation</b>			
At the start of the year	139,237	68,777	208,014
Charge for the year	12,662	-	12,662
At the end of the year	<u>151,899</u>	<u>68,777</u>	<u>220,676</u>
<b>Net book value</b>			
At the end of the year	<u>686,574</u>	-	<u>686,574</u>
At the start of the year	<u>699,236</u>	-	<u>699,236</u>

All of the above assets are used for charitable purposes.

### 12 Debtors

	2018 £	2017 £
Trade debtors	85,439	91,171
Prepayments	1,902	566
Accrued income	15,612	10,841
	<u>102,953</u>	<u>102,578</u>

### 13 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	26,547	2,780
Taxation and social security	4,350	4,544
Pension Liability	563	986
Accruals	3,640	3,640
Deferred income	9,980	26,590
	<u>45,080</u>	<u>38,540</u>

#### Deferred income

	2018 £	2017 £
Balance at the beginning of the year	26,590	-
Amount released to income in the year	(26,590)	-
Amount deferred in the year	9,980	26,590
Balance at the end of the year	<u>9,980</u>	<u>26,590</u>

Deferred income comprises funds received in advance of activities and events in the 2018/19 financial year.

# Immigrant Counselling and Psychotherapy (ICAP)

## Notes to the financial statements

For the year ended 31 March 2018

### 14 Analysis of net assets between funds

	Unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	686,574	-	686,574
Net current assets	182,313	-	52,929	235,242
<b>Net assets at the end of the year</b>	<b>182,313</b>	<b>686,574</b>	<b>52,929</b>	<b>921,816</b>

Analysis of net assets between funds - comparative

	Unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets		699,236	-	699,236
Net current assets	168,167	-	38,352	206,519
Net assets at the end of the year	168,167	699,236	38,352	905,755

### 15 Movements in funds

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
Emigrant Support Programme	35,584	143,000	142,834	-	35,750
Irish Youth Foundation	-	6,590	6,590	-	-
The Ireland Fund of Great Britain	-	5,000	5,000	-	-
Irish Episcopal Council for Emigrants (IECE)	-	20,000	5,589	-	14,411
London Catalyst	2,768	-	-	-	2,768
<b>Total restricted funds</b>	<b>38,352</b>	<b>174,590</b>	<b>160,013</b>	<b>-</b>	<b>52,929</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Fixed Assets	699,236	-	12,662	-	686,574
Total designated funds	699,236	-	12,662	-	686,574
<b>General funds</b>	<b>168,167</b>	<b>501,297</b>	<b>487,151</b>	<b>-</b>	<b>182,313</b>
<b>Total unrestricted funds</b>	<b>867,403</b>	<b>501,297</b>	<b>499,813</b>	<b>-</b>	<b>868,887</b>
<b>Total funds</b>	<b>905,755</b>	<b>675,887</b>	<b>659,826</b>	<b>-</b>	<b>921,816</b>

## Immigrant Counselling and Psychotherapy (ICAP)

### Notes to the financial statements

For the year ended 31 March 2018

#### Movements in funds comparatives

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
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 2017 - 30 June 2018. £35,750 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.

##### The Ireland Fund of Great Britain

Towards the cost of Solas talking therapy for dementia.

##### Irish Episcopal Council for Emigrants (IECE)

Towards the cost of Hearth home therapy service.

##### London Catalyst

Towards the cost of Traveller Women's 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.

## **Immigrant Counselling and Psychotherapy (ICAP)**

### **Notes to the financial statements**

**For the year ended 31 March 2018**

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#### **16 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.

#### **17 Related party transactions**

During the year, the charity received total donations of £7,000 (2017: £21,300) from the trustees. There are no related party transactions to disclose for 2018 (2017: none).