IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)

England & Wales · Charity number 1079353

Details

Other names	I C A P
Status	Registered
Legal form	Charitable company
Company number	03917115
Registered	2000-02-11
Register	View on the Charity Commission register

Contact

Address	96 Moray Road London London N4 3LA
Phone	02072727906
Email	info@icap.org.uk
Website	www.icap.org.uk

Activities

Objects: 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

Activities: icap works to promote good mental health and well being by providing professional, culturally-sensitive, counselling and psychotherapy to Irish people and other minority and marginalised communities in Britian. We also raise awareness of the psychological and social issues which impact on the mental health of these communities and promote healthier lifestyles and living strategies.

Downloaded from opencharities.uk/ew/1079353

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** THE UNITED KINGDOM AND THE REPUBLIC OF IRELAND
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£872,772	£869,935	£863,868	7
2024-03-31	£731,137	£770,187	£861,031	6
2023-03-31	£692,798	£725,971	£900,081	7
2022-03-31	£636,433	£689,984	£933,254	7
2021-03-31	£708,794	£615,424	£986,805	11

Trustees

Name	Role	Appointed
Alanna Gallagher		2025-11-12
Alexander Horne Dr		2024-07-17
James Meade		2025-11-12
Peter Reid		2025-11-12
Richard Logue		2024-02-14
Ross Finegan		2018-11-14
Tara Kelly Dixon		2025-11-12
Troy Gallagher Cllr		2024-07-17
Victoria Butterworth		2020-02-19

Downloaded from opencharities.uk/ew/1079353

IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)

England & Wales - Charity number 1079353

Accounts

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 2025

IMMIGRANT COUNSELLING AND PSYCHOTHERAPY
Trustees' report and financial statements
For year ended 31st March 2025

Contents

	Pages
Reference and administrative information	3
Trustees' annual report	4- 10
Independent auditors' report	11- 13
Statement of financial activities (Incorporating an income and expenditure account)	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 25

IMMIGRANT COUNSELLING AND PSYCHOTHERAPY
Trustees' report and financial statements
For year ended 31st March 2025

Trustees:	Richard Logue	Chair
	Victoria Butterworth	Vice-Chair
	Ross Finegan	Treasurer
	Ann Conlon	Chair Clinical Gov Sub Com
	Angela Byrne	
	Brian MacKenna	
	Dr Alex Horne	
	Troy Gallagher	
Company Secretary:	Fionuala Bonnar	
Senior Staff:	Fionuala Bonnar	CEO
	Geraldine Ryan	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	

The trustees, who are also directors under company law, present their report and financial statements for the year ended March 31st 2025.

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.

Vision

Our vision is a society in which therapy can empower people to lead full and purposeful lives, to benefit both themselves and the world around them.

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, Birmingham, and Nationally via 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. 47% of those using our services

have experienced significant childhood abuse. 53% of clients are not in paid employment and would not otherwise be able to afford therapy.

We organise seminars 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 to partner organisations working with Irish survivors of institutional abuse.

We offer non-managerial supervision to staff members working in welfare agencies supporting the Irish community,
including staff from FREA, (Manchester, Liverpool and Leeds), London Irish Centre, Luton Irish Forum and Coventry Irish Society.

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. Eight volunteers assist with the governance and oversight of the charity. Our Development Committee of eight volunteers plays a significant role in fundraising for the charity and in seeking corporate support. One volunteer supports the clinical administrative function, enabling the charity to provide services outside normal office hours.

Achievements and Performance

Counselling and psychotherapy provision

Each week we have capacity to support **200** people across our services. We consistently operate at full capacity.

During the report period we provided a total of 8081 hours of counselling and therapy to **391** people. This includes both group and individual therapy and wellbeing support.

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, Luton Irish Forum, 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 2024 lived lived in 32 of 32 London Boroughs and in 24 Local Authority areas outside of London.

Our Birmingham team see clients at St Martin's Health, Grounded Café in St Pauls Square, via Zoom and phone 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)	5087	246
Outreach Services (London)	511	23
Helpline	205	*
Birmingham & National	1127	67
Network Services	1151	55
Total	**8081**	**391**

*we don't include the client numbers as details not recorded on our system

99% 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 with survivors over 70 years in age. Our art therapy and 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, attracting a cohort of participants who might not otherwise access our services

Throughout the year, we offered a wellbeing helpline for the Irish community in Britain. Callers get 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.

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. Last year, 95% of respondents said that therapy had made a positive difference to their lives whilst 98% said that they would recommend icap to a friend who needed therapy.

Raise awareness of mental wellbeing and the role of therapy

Several events during the reporting period have been targeted at raising awareness of mental wellbeing and reducing the stigma associated with counselling and therapy. We have taken part in community-based

well-being events with partner agencies in London and Birmingham. Our outreach team have held several drop-in sessions at partner agencies in London, Ashford Place, Irish Elders Advice Network, Lewisham Irish Centre, the Traveller Movement and Luton Irish Forum.

These events are designed to provide an informal space where people can access information about mental health issues and icap's services and can ask any questions they may have about counselling and therapy.

Through our outreach, icap provides regular staff support for workers in front line services including staff from FREA, (Manchester, Liverpool and Leeds), London Irish Centre, Luton Irish Forum and Coventry Irish Society. This is to promote icap's 'help for the helpers' and is designed to lessen the stigma associated with needing support.

Along with these events we continue to offer training workshops for frontline workers. In September 2024 we provided a workshop on Compassion Fatigue. In collaboration with Irish in Britain, icap attends health and wellbeing events which are multi agency events designed to support vulnerable adults access arrange of help seeking support services. These events occurred in Luton, East London, A total of 100 people took part in these events.

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 2024/25 were £863,868 (2023-24 £861,031). This included fixed assets of £609,581 (2023-24 £612,995) restricted funds of £73,748 (2023-24 £91,981) and unrestricted free funds of £180,539 (2023-24 £156,055).

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 £180,539 free reserves. This equates to 4.6 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 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.

Richard Logue was appointed Chairperson of the charity in February 2024. Richard Logue is a project management consultant, specialising in transport infrastructure projects. He has over 30 years' experience in the rail and aviation industry. In addition to Chairing the icap board of trustees, Richard is a school governor and serves on the Court of the Educators' City Livery Company.

The full Board of Trustees meets six 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	
Richard Logue	X	X
Ann Conlon		Chair
Angela Byrne		X
Non- Trustee Members	X	
Sandra Harrison		X
Therapist Representatives X 1		X
Fionuala Bonnar Company Sec	x	x

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), Fionuala Bonnar, 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. The CEO has been in post since September 2023 and Clinical Director has 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. A subcommittee of the Trustees will interview and recommend the potential trustee to the board at the next board meeting. The new trustee 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 appointment is ratified at the AGM. The Registrar of Companies and the Charity Commission are informed and updated.

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 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 2025 was 8 (2024:6). The trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Statement as to disclosure to our auditors

In so far as the Trustees are aware:

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

Auditors

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

The Trustees' annual report has been approved by the Trustees on 17th September 2025

and signed on their behalf by;

Richard J. Legge

.....

Name RICHARD LEGGE
Trustee CHAIR

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP) YEAR ENDED 31ST MARCH 2025

Opinion

We have audited the financial statements of Immigrant Counselling And Psychotherapy (ICAP) for the year ended 31 March 2025 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 2025 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.

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.

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

.....

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

22/09/2025

Immigrant Counselling and Psychotherapy (ICAP)

Statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
Income from:							
Donations and legacies	2	**233,959**	-	**233,959**	148,947	-	148,947
Charitable activities:							
Counselling and psychotherapy	3	**316,460**	**258,417**	**574,877**	262,316	216,963	479,279
Other trading activities	4	**63,936**	-	**63,936**	102,911	-	102,911
Total income		**614,355**	**258,417**	**872,772**	514,174	216,963	731,137
Expenditure on:							
Generating funds	5	**160,109**	-	**160,109**	80,567	-	80,567
Charitable activities:							
Counselling and psychotherapy	5	**433,176**	**276,650**	**709,826**	490,513	199,107	689,620
Total expenditure	5	**593,285**	**276,650**	**869,935**	571,080	199,107	770,187
Net income/ (expenditure) for the year		**21,070**	**(18,233)**	**2,837**	(56,906)	17,856	(39,050)
Net movement in funds		**21,070**	**(18,233)**	**2,837**	(56,906)	17,856	(39,050)
Reconciliation of funds:							
Total funds brought forward		**769,050**	**91,981**	**861,031**	825,956	74,125	900,081
Total funds carried forward		**790,120**	**73,748**	**863,868**	769,050	91,981	861,031

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 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets:					
Tangible assets	9		**609,581**		612,995
Current assets:					
Debtors	10	**203,713**		81,647	
Cash at bank and in hand		**183,762**		204,305	
		387,475		285,952	
Liabilities:					
Creditors: amounts falling due within one year	11	**(133,188)**		(37,916)	
Net current assets			**254,287**		248,036
Total net assets			**863,868**		861,031
Funds	13				
Restricted funds			**73,748**		91,981
Unrestricted funds:					
Designated funds		**609,581**		612,995	
General funds		**180,539**		156,055	
Total unrestricted funds			**790,120**		769,050
Total funds			**863,868**		861,031

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 17 September **2025**
and signed on their behalf by:

Richard J. Logue

Richard Logue
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 2025

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash (used in) / provided by operating activities	a	**(7,555)**	13,701
Cash flows from investing activities:			
Purchase)/ Sale of fixed assets		**(12,988)**	-
Change in cash and cash equivalents in the year		**(20,543)**	13,701
Cash and cash equivalents at the beginning of the year		**204,305**	190,604
Cash and cash equivalents at the end of the year	b	**183,762**	204,305

a) **Reconciliation of net income / (expenditure) to net cash flow from**

	2025 £	2024 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	**2,837**	(39,050)
Depreciation	**16,402**	14,371
(Increase) / Decrease in debtors	**(122,066)**	66,910
Increase / (Decrease) in creditors	**95,272**	(28,530)
Net cash (used in) / provided by operating activities	**(7,555)**	13,701

b) **Analysis of cash and cash equivalents**

	At 1 April 2024 £	Cash flows £	Other changes £	At 31 March 2025 £
Cash at bank and in hand	**204,305**	**(20,543)**	**-**	**183,762**
Total cash and cash equivalents	**204,305**	**(20,543)**	**-**	**183,762**

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.

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.

2 Income from donations and legacies

	Unrestricted Funds	Restricted Funds	2025 Total Funds	Unrestricted Funds	Restricted Funds	2024 Total Funds
	£	£	£	£	£	£
Client donations	**53,044**	**-**	**53,044**	62,451	-	62,451
Other donations	**180,915**	**-**	**180,915**	86,496	-	86,496
	233,959	**-**	**233,959**	148,947	-	148,947

3 Income from charitable activities

Counselling and psychotherapy	Unrestricted Funds	Restricted Funds	2025 Total Funds	Unrestricted Funds	Restricted Funds	2024 Total Funds
	£	£	£	£	£	£
Emigrant Support Programme	**-**	**228,442**	**228,442**	-	176,500	176,500
Emigrant Support Programme - Survivors Worker Proposal		**14,490**	**14,490**		24,838	24,838
Irish Youth Foundation	**-**	**7,485**	**7,485**	-	7,625	7,625
The Ireland Fund of Great Britain	**-**	**8,000**	**8,000**	-	8,000	8,000
Health Service Executive (Ireland)	**316,460**	**-**	**316,460**	260,733	-	260,733
Training	**-**	**-**	**-**	1,583	-	1,583
Total	**316,460**	**258,417**	**574,877**	262,316	216,963	479,279

4 Income from other trading activities

Fundraising	Unrestricted Funds	Restricted Funds	2025 Total Funds	Unrestricted Funds	Restricted Funds	2024 Total Funds
	£	£	£	£	£	£
Darkness into Light	**-**	**-**	**-**	26,518	-	26,518
Annual Dinner	**360**	**-**	**360**	32,038	-	32,038
Fundraising Events - All	**58,766**	**-**	**58,766**	41,475	-	41,475
Room hire income	**4,810**	**-**	**4,810**	2,880	-	2,880
Total	**63,936**	**-**	**63,936**	102,911	-	102,911

5 Analysis of expenditure - current year

		Charitable activities			
	Cost of raising funds	**Counselling and**	**Support costs**	**2025**	2024
	£	**£**	**£**	**£**	£
Staff costs	**30,313**	**118,292**	**126,670**	**275,275**	259,715
Other staff costs	**-**	**-**	**25,937**	**25,937**	5,823
Therapists' fees & assessment	**-**	**298,940**	**-**	**298,940**	296,947
Consultants fees	**-**	**45,390**	**-**	**45,390**	67,049
Fundraising consultants fees	**116,811**	**-**	**2,272**	**119,083**	34,693
Volunteer expenses	**-**	**-**	**1,261**	**1,261**	1,210
Premises costs	**-**	**-**	**37,564**	**37,564**	29,796
Office costs	**-**	**488**	**23,607**	**24,095**	24,851
Other administrative costs	**-**	**-**	**2,202**	**2,202**	16,201
Depreciation	**-**	**-**	**16,401**	**16,401**	14,372
Accountancy fees	**-**	**-**	**17,607**	**17,607**	16,050
Audit fees	**-**	**-**	**6,180**	**6,180**	3,480
	147,124	**463,110**	**259,701**	**869,935**	770,187
Support costs allocated 5% & 95%	**12,985**	**246,716**	**(259,701)**	**-**	-
Total expenditure 2025	**160,109**	**709,826**	**-**	**869,935**	770,187

Of the total expenditure, £593,285 (2024: £571,080) was unrestricted and £276,650 (2024:£199,107) was restricted.

Analysis of expenditure - prior year		Charitable activities			
	Cost of raising funds	Counselling and psychotherapy	Support costs	2024	2023
	£	£	£	£	£
Staff costs	33,670	93,207	132,838	259,715	284,960
Other staff costs	-	548	5,275	5,823	4,398
Therapists' fees & assessment	-	296,947	-	296,947	264,425
Consultants fees	-	67,049	-	67,049	33,845
Therapist training - CPD	-	-	-	-	878
Fundraising consultants fees	34,693	-	-	34,693	54,826
Volunteer expenses	-	-	1,210	1,210	1,245
Premises costs	-	-	29,796	29,796	24,408
Office costs	-	-	24,851	24,851	21,879
Other administrative costs	-	-	16,201	16,201	1,169
Depreciation	-	-	14,372	14,372	14,372
Accountancy fees	-	-	16,050	16,050	16,266
Audit fees	-	-	3,480	3,480	3,300
	68,363	457,751	244,073	770,187	725,971
Support costs allocated 5% & 95%	12,204	231,869	(244,073)	-	-
Total expenditure 2024	80,567	689,620	-	770,187	725,971

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):	**2025**	2024
	£	£
Depreciation	16,401	14,372
Auditor's remuneration:		
Audit fees (excluding VAT)	3,200	2,900

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

Staff costs were as follows:	**2025**	2024
	£	£
Salaries and wages	**241,266**	227,164
Social security costs	**19,261**	23,444
Employer's contribution to defined contribution pension schemes	**14,747**	9,106
	275,275	259,715

One employee earned between £60,000-£69,999 during the year (2024: 0)

The total employee benefits including pension contributions of the key management personnel were £115,867 (2024: £115,246).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil). In 2025, no trustees were reimbursed for expenses (2024: nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

Staff numbers

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

	2025	2024
	No.	No.
Administrative staff	**1**	1
Direct charitable work	**6**	5
	7	6

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

8 Taxation

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

9 Tangible fixed assets

	Freehold property	Fixtures and fittings and Office Equipment	Total
	£	£	£
Cost			
At the start of the year	838,473	75,626	**914,099**
Additions in year	-	12,988	**12,988**
At the end of the year	**838,473**	**88,614**	**927,087**
Depreciation			
At the start of the year	227,847	73,257	**301,104**
Charge for the year	12,661	3,741	**16,402**
At the end of the year	**240,508**	**76,998**	**317,506**
Net book value			
At the end of the year	**597,965**	**11,616**	**609,581**
At the start of the year	610,626	2,369	612,995

All of the above assets are used for charitable purposes.

10 Debtors

	2025	2024
	£	£
Trade debtors	**198,089**	78,177
Prepayments	**5,624**	3,470
	203,713	81,647

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	**39,681**	18,000
Taxation and social security	**6,273**	5,528
Pension Liability	**(405)**	1,589
Accruals	**5,640**	4,800
Deferred income	**82,000**	8,000
	133,188	37,916

12 Analysis of net assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total funds £
Tangible fixed assets	-	609,581	-	609,581
Net current assets	180,539	-	73,748	254,287
Net assets at the end of the year	180,539	609,581	73,748	863,868

Analysis of net assets between funds - comparative

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total funds £
Tangible fixed assets	-	612,995	-	612,995
Net current assets	156,055	-	91,981	248,036
Net assets at the end of the year	156,055	612,995	91,981	861,031

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	44,125	228,442	(204,857)	-	67,710
Emigrant Support Programme - Survivors Worker Proposal	17,856	14,490	(26,308)	-	6,038
Irish Youth Foundation	-	7,485	(7,485)	-	-
The Ireland Fund of Great Britain	-	8,000	(8,000)	-	-
Porticus Trust	30,000	-	(30,000)	-	-
Total restricted funds	91,981	258,417	(276,650)	-	73,748
Unrestricted funds:					
Designated funds:					
Fixed Assets	612,995	-	(3,414)	-	609,581
Total designated funds	612,995	-	(3,414)	-	609,581
General funds	156,055	614,355	(589,871)	-	180,539
Total unrestricted funds	769,050	614,355	(593,285)	-	790,120
Total funds	861,031	872,772	(869,935)	-	863,868

13 Movements in funds (continued)

Purposes of restricted funds:

Department of Foreign Affairs and Trade; Emigrant Support Programme

The restricted grant income of £228,442 was for the period 1st July 2024 - 30 June 2025. £67,710 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), Birmingham and capex.

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	44,125	176,500	(176,500)	-	44,125
Emigrant Support Programme - Sun	-	24,838	(6,982)	-	17,856
Irish Youth Foundation	-	7,625	(7,625)	-	-
Ireland Fund GB	-	8,000	(8,000)	-	-
Porticus Trust	30,000	-	-	-	30,000
Total restricted funds	74,125	216,963	(199,107)	-	91,981
Unrestricted funds:					
Designated funds:					
Fixed Assets	627,366	-	(14,371)	-	612,995
Total designated funds	627,366	-	(14,371)	-	612,995
General funds	198,590	514,174	(556,709)	-	156,055
Total unrestricted funds	825,956	514,174	(571,080)	-	769,050
Total funds	900,081	731,137	(770,187)	-	861,031

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 £528 (2024: Nil) from a trustee.

IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)

England & Wales - Charity number 1079353

Accounts

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 2024

IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)
REPORTS FOR THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2024

Contents

	Page
Reference and administrative information	**1**
Trustees' annual report	**2 - 9**
Independent auditors' report	**10 - 12**
Statement of financial activities (Incorporating an income and expenditure account)	**13**
Balance sheet	**14**
Statement of cash flows	**15**
Notes to the financial statements	**16 - 24**

IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)
REPORTS FOR THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2024

Trustees:	Richard Logue	Chair
	Victoria Butterworth	Vice-Chair
	Ross Finegan	Treasurer
	Ann Conlon	Chair Clinical Gov. Sub Com
	Angela Byrne	
	Brian MacKenna	
Company Secretary:	Fionuala Bonnar	
Senior Staff:	Fionuala Bonnar	CEO
	Geraldine Ryan	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 2024

The trustees, who are also directors under company law, present their report and financial statements for the year ended March 31st 2024.

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.

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.

During the report period we provided a total of **7454** hours of counselling and therapy to **320** people. This includes both group and individual therapy.

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 2023 lived lived in 26 of 32 London Boroughs and in 25 Local Authority areas outside of London.

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)	4285	146
Outreach Services (London)	906	53
Helpline	380	50
Digbeth Centre (Birmingham)	1044	42
Network Services (National)	839	29
Total	**7454**	**320**

98% 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 get 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.

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

A number of events during the reporting period have been targeted at raising awareness of mental wellbeing and reducing the stigma associated with counselling and therapy. We have taken part in community-based well-being events with partner agencies in London and Birmingham. Our outreach team have held several drop-in sessions at partner agencies in London, Ashford Place and Irish Elders Advice Network.

These events are designed to provide an informal space where people can access information about mental health issues and icap's services and can ask any questions they may have about counselling and therapy. One of our outreach team provided three introductory movement therapy sessions to a community-based lunch club during the report period.

ICAP provides regular staff support for workers in front line services. This is to promote icap's 'help for the helpers' and is designed to lessen the stigma associated with needing support.

Along with these events we continue to offer training workshops for frontline workers. In September 2023 we provided a two-day workshop on working with trauma.
A total of 77people took part in these events.

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 2023/24 were £861,031. This included fixed assets of £612,995 restricted funds of £91,981 and unrestricted free funds of £156,055. The charity ended the year with an operating deficit of (£39,050).

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 £149,073 free reserves. This equates to 3.0 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 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.

Richard Logue was appointed Chairperson of the charity in February 2024. Richard Logue is a project management consultant, specialising in transport infrastructure projects. He has over 30 years' experience in the rail and aviation industry. In addition to Chairing the icap board of trustees, Richard is a school governor and serves on the Court of the Educators' City Livery Company.

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	
Richard Logue	X	X

Ann Conlon		Chair
Angela Byrne		X
Non- Trustee Members		
Sandra Harrison		X
Therapist Representatives X 2		XX

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), Fionuala Bonnar, 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. The CEO has been in post since September 2023 and Clinical Director has 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. A subcommittee of the Trustees will interview and recommend the potential trustee to the board at the next board meeting. The new trustee 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.

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 2024 was 7 (2023:8). The trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

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 27 August 2024.

and signed on their behalf by;

Richard J. Hope
.....
Name
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP) YEAR ENDED 31ST MARCH 2024

Opinion

We have audited the financial statements of Immigrant Counselling And Psychotherapy (ICAP) for the year ended 31 March 2024 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 2024 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.

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.

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

.....

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

30 August 2024

Immigrant Counselling and Psychotherapy (ICAP)

Statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 March 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Income from:							
Donations and legacies	2	**148,947**	**-**	**148,947**	174,546	-	174,546
Charitable activities:							
Counselling and psychotherapy	3	**262,316**	**216,963**	**479,279**	205,855	189,500	395,355
Other trading activities	4	**102,911**	**-**	**102,911**	122,897	-	122,897
Total Income		**514,174**	**216,963**	**731,137**	503,298	189,500	692,798
Expenditure on:							
Generating funds	5	**80,567**	**-**	**80,567**	92,734	-	92,734
Charitable activities:							
Counselling and psychotherapy	5	**490,513**	**199,107**	**689,620**	448,762	184,475	633,237
Total expenditure	5	**571,080**	**199,107**	**770,187**	541,496	184,475	725,971
Net income/ (expenditure) for the year		**(56,906)**	**17,856**	**(39,050)**	(38,198)	5,025	(33,173)
Net movement in funds		**(56,906)**	**17,856**	**(39,050)**	(38,198)	5,025	(33,173)
Reconciliation of funds:							
Total funds brought forward		**825,956**	**74,125**	**900,081**	864,154	69,100	933,254
Total funds carried forward		**769,050**	**91,981**	**861,031**	825,956	74,125	900,081

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 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets:					
Tangible assets	**9**		**612,995**		627,366
Current assets:					
Debtors	**10**	**81,647**		148,557	
Cash at bank and in hand		**204,305**		190,604	
		285,952		339,161	
Liabilities:					
Creditors: amounts falling due within one year	**11**	**(37,916)**		(66,446)	
Net current assets			**248,036**		272,715
Total net assets			**861,031**		900,081
Funds	**13**				
Restricted funds			**91,981**		74,125
Unrestricted funds:					
Designated funds		**612,995**		627,366	
General funds		**156,055**		198,590	
Total unrestricted funds			**769,050**		825,956
Total funds			**861,031**		900,081

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 27 August **2024**
and signed on their behalf by:

Richard J. Logue

Richard Logue
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 2024

	Note	2024	2023
		£	£
Cash flows from operating activities:			
Net cash provided by / (used in) operating activities	a	**13,701**	(88,953)
Cash flows from investing activities:			
Sale/ (purchase) of fixed assets		-	(4,258)
Change in cash and cash equivalents in the year		**13,701**	(93,211)
Cash and cash equivalents at the beginning of the year		**190,604**	283,815
Cash and cash equivalents at the end of the year	b	**204,305**	190,604

a) **Reconciliation of net income / (expenditure) to net cash flow from**	2024	2023
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	**(39,050)**	(33,173)
Depreciation	**14,371**	14,372
Decrease / (Increase) in debtors	**66,910**	(67,789)
Increase in creditors	**(28,530)**	(2,364)
Net cash provided by / (used in) operating activities	**13,701**	(88,954)

b) **Analysis of cash and cash equivalents**	At 1 April 2023	Cash flows	Other changes	At 31 March 2024
	£	£	£	£
Cash at bank and in hand	**190,604**	**13,701**	**-**	**204,305**
Total cash and cash equivalents	**190,604**	**13,701**	**-**	**204,305**

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.

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.

2 Income from donations and legacies

	Unrestricted Funds	Restricted Funds	2024 Total Funds	Unrestricted Funds	Restricted Funds	2023 Total Funds
	£	£	£	£	£	£
Client donations	**62,451**	**-**	**62,451**	56,455	-	56,455
Other donations	**86,496**	**-**	**86,496**	118,091	-	118,091
	148,947	**-**	**148,947**	174,546	-	174,546

3 Income from charitable activities

Counselling and psychotherapy	Unrestricted Funds	Restricted Funds	2024 Total Funds	Unrestricted Funds	Restricted Funds	2023 Total Funds
	£	£	£	£	£	£
Emigrant Support Programme	**-**	**176,500**	**176,500**	-	176,500	176,500
Emigrant Support Programme - Survivors Worker Proposal		**24,838**	**24,838**	-	-	-
Irish Youth Foundation	**-**	**7,625**	**7,625**	-	5,000	5,000
The Ireland Fund of Great Britain	**-**	**8,000**	**8,000**	-	8,000	8,000
Health Service Executive (Ireland)	**260,733**	**-**	**260,733**	204,255	-	204,255
Training	**1,583**	**-**	**1,583**	1,600	-	1,600
Total	**262,316**	**216,963**	**479,279**	205,855	189,500	395,355

4 Income from other trading activities

Fundraising	Unrestricted Funds	Restricted Funds	2024 Total Funds	Unrestricted Funds	Restricted Funds	2023 Total Funds
	£	£	£	£	£	£
Darkness into Light	**26,518**	**-**	**26,518**	20,753	-	20,753
Annual Dinner	**32,038**	**-**	**32,038**	73,038	-	73,038
Other Fundraising	**41,475**	**-**	**41,475**	27,143	-	27,143
Room hire income	**2,880**	**-**	**2,880**	1,963	-	1,963
Total	**102,911**	**-**	**102,911**	122,897	-	122,897

5 Analysis of expenditure - current year

	Cost of raising funds	Charitable activities Counselling and	Support costs	2024	2023
	£	£	£	£	£
Staff costs	**33,670**	**93,207**	**132,838**	**259,715**	284,960
Other staff costs	**-**	**548**	**5,275**	**5,823**	4,398
Therapists' fees & assessment	**-**	**296,947**	**-**	**296,947**	264,425
Consultants fees	**-**	**67,049**	**-**	**67,049**	33,845
Therapist training - CPD	**-**	**-**	**-**	**-**	878
Fundraising consultants fees	**34,693**	**-**	**-**	**34,693**	54,826
Volunteer expenses	**-**	**-**	**1,210**	**1,210**	1,245
Premises costs	**-**	**-**	**29,796**	**29,796**	24,408
Office costs	**-**	**-**	**24,851**	**24,851**	21,879
Other administrative costs	**-**	**-**	**16,201**	**16,201**	1,169
Depreciation	**-**	**-**	**14,372**	**14,372**	14,372
Accountancy fees	**-**	**-**	**16,050**	**16,050**	16,266
Audit fees	**-**	**-**	**3,480**	**3,480**	3,300
	68,363	**457,751**	**244,073**	**770,187**	725,971
Support costs allocated 5% & 95%	**12,204**	**231,869**	**(244,073)**	**-**	-
Total expenditure 2024	**80,567**	**689,620**	**-**	**770,187**	725,971

Of the total expenditure, £571,080 (2023: £541,496) was unrestricted and £199,107 (2023:£184,475) was restricted.

Analysis of expenditure - prior year	Cost of raising funds	Charitable activities Counselling and psychotherapy	Support costs	2023	2022
	£	£	£	£	£
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	689,983
Support costs	10,721	203,702	(214,423)	-	-
Total expenditure 2023	92,734	633,237	-	725,971	689,983

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):	**2024**	2023
	£	£
Depreciation	**14,372**	14,372
Auditor's remuneration:		
Audit fees (excluding VAT)	**2,900**	2,750

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

Staff costs were as follows:	**2024**	2023
	£	£
Salaries and wages	**227,164**	255,020
Social security costs	**23,444**	22,656
Employer's contribution to defined contribution pension schemes	**9,106**	7,285
	259,715	284,960

No employee earned between £60,000-£69,999 during the year (2023: 1)

The total employee benefits including pension contributions of the key management personnel were £115,246 (2023: £119,705).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). In 2023, no trustees were reimbursed for expenses (2023: nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Staff numbers

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

	2024	2023
	No.	No.
Administrative staff	**1**	2
Direct charitable work	**5**	5
	6	7

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.

9 Tangible fixed assets

	Freehold property	Fixtures and fittings and Office Equipment	Total
	£	£	£
Cost			
At the start of the year	838,473	75,626	**914,099**
Additions in year	-	-	-
Disposals in year	-	-	-
At the end of the year	**838,473**	**75,626**	**914,099**
Depreciation			
At the start of the year	215,189	71,544	**286,733**
Charge for the year	12,658	1,713	**14,371**
At the end of the year	**227,847**	**73,257**	**301,104**
Net book value			
At the end of the year	**610,626**	**2,369**	**612,995**
At the start of the year	623,284	4,082	627,366

All of the above assets are used for charitable purposes.

10 Debtors

	2024	2023
	£	£
Trade debtors	**78,177**	133,278
Other debtors	**-**	1,050
Prepayments	**3,470**	4,579
Accrued income	**-**	9,650
	81,647	148,557

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	**18,000**	48,299
Taxation and social security	**5,528**	3,994
Pension Liability	**1,589**	1,353
Accruals	**4,800**	4,800
Deferred income	**8,000**	8,000
	37,916	66,446

12 Analysis of net assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total funds
	£	£	£	£
Tangible fixed assets	-	612,995	-	612,995
Net current assets	156,055	-	91,981	248,036
Net assets at the end of the year	156,055	612,995	91,981	861,031

Analysis of net assets between funds - comparative

	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

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	44,125	176,500	(176,500)	-	44,125
Emigrant Support Programme - Survivors Worker Proposal	-	24,838	(6,982)	-	17,856
Irish Youth Foundation	-	7,625	(7,625)	-	-
Ireland Fund GB	-	8,000	(8,000)	-	-
Porticus Trust	30,000	-	-	-	30,000
Total restricted funds	74,125	216,963	(199,107)	-	91,981
Unrestricted funds:					
Designated funds:					
Fixed Assets	627,366	-	(14,371)	-	612,995
Total designated funds	627,366	-	(14,371)	-	612,995
General funds	198,590	514,174	(556,709)	-	156,055
Total unrestricted funds	825,956	514,174	(571,080)	-	769,050
Total funds	900,081	731,137	(770,187)	-	861,031

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 2023 - 30 June 2024. £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.

Irsih Episcopal Council for Emigrants(IECE) - for therapy for helpline and therapy provision.

Survisvor Trust - for therapy with abuse survivores during the pandemic.

Porticus Trust - for therapy provision.

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

Independent Age - for therapy with older people

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	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

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 £nil (2023: £5,000) from the trustees.

IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)

England & Wales - Charity number 1079353

Accounts

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

Contents

	Page
Reference and administrative information	**1**
Trustees' annual report	**2 - 9**
Independent auditors' report	**10 - 12**
Statement of financial activities (Incorporating an income and expenditure account)	**13**
Balance sheet	**14**
Statement of cash flows	**15**
Notes to the financial statements	**16 - 24**

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

Trustees:	Patrick Cooney	Chair
	Victoria Butterworth	Vice-Chair
	Ross Finegan	Treasurer
	Emma Cloney	
	Ann Conlon	
	Anne Charvet	
	Angela Byrne	
	Brian MacKenna	
Company Secretary:	Catherine Hennessy	
Senior Staff:	Catherine Hennessy	CEO
	Geraldine Ryan	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.

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 lived in 26 of 32 London Boroughs and in 25 Local Authority areas outside of London.

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.

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.

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

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.

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.

Statement as to disclosure to our auditors

In so far as the Trustees are aware:

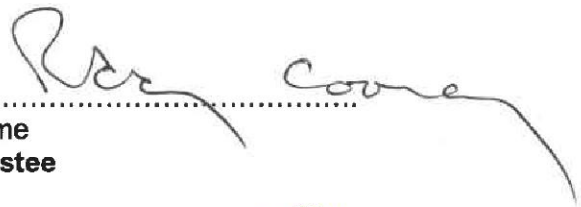
- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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 10/10/23

and signed on their behalf by;



.....
Name
Trustee

PATRICK COONEY

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.

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.

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

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

10/10/23

Immigrant Counselling and Psychotherapy (ICAP)

Statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 March 2023

	Note	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 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		**190,604**		283,815	
		339,161		364,585	
Liabilities:					
Creditors: amounts falling due within one year	11	**(66,446)**		(68,810)	
Net current assets			**272,715**		295,775
Total net assets			**900,081**		933,254
Funds	13				
Restricted funds			**74,125**		69,100
Unrestricted funds:					
Designated funds		**627,366**		637,479	
General funds		**198,590**		226,675	
Total unrestricted funds			**825,956**		864,154
Total funds			**900,081**		933,254

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 10/10 **2023**
and signed on their behalf by:

Patrick Cooney
Chairman

Company registration no. 03917115

The attached notes form part of the financial statements.

Immigrant Counselling and Psychotherapy (ICAP)

Statement of cash flows

For the year ended 31 March 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**

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.

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.

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
	174,546	**-**	**174,546**	145,201	-	145,201

3 Income from charitable activities

Counselling and psychotherapy	Unrestricted Funds	Restricted Funds	2023 Total Funds	Unrestricted Funds	Restricted Funds	2022 Total Funds
	£	£	£	£	£	£
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	**205,855**	**189,500**	**395,355**	241,602	182,619	424,221

4 Income from other trading activities

Fundraising	Unrestricted Funds	Restricted Funds	2023 Total Funds	Unrestricted Funds	Restricted Funds	2022 Total Funds
	£	£	£	£	£	£
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	**122,897**	**-**	**122,897**	67,011	-	67,011

5 Analysis of expenditure - current year

		Charitable activities			
	Cost of raising funds	**Counselling and psychotherapy**	**Support costs**	**2023**	2022
	£	**£**	**£**	**£**	£
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		Charitable activities			
	Cost of raising funds	Counselling and psychotherapy	Support costs	2022	2021
	£	£	£	£	£
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

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

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
	284,960	267,476

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
	7	7

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.

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	**838,473**	**75,626**	**914,099**
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	**215,189**	**71,544**	**286,733**
Net book value			
At the end of the year	**623,284**	**4,082**	**627,366**
At the start of the year	635,943	**1,538**	637,479

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
	148,557	80,770

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
	66,446	67,310

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

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)	-	10,000	(10,000)	-	-
Survivors Trust	-	-	-	-	-
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

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.

IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)

England & Wales - Charity number 1079353

Accounts

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 2022

IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)
REPORTS FOR THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2022

Contents

	Page
Reference and administrative information	**1**
Trustees' annual report	**2 - 9**
Independent auditors' report	**10 - 12**
Statement of financial activities (Incorporating an income and expenditure account)	**13**
Balance sheet	**14**
Statement of cash flows	**15**
Notes to the financial statements	**16 - 24**

IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)
REPORTS FOR THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2022

Trustees:	Patrick Cooney,	Chair
	Janice Flynn,	Vice-Chair (resigned February 2022)
	Ross Finegan,	Treasurer
	Emma Cloney	
	Ann Conlon	
	Anne Charvet	
	Victoria Butterworth	
	Angela Byrne	
	Brian MacKenna	(appointed February 2022)
Company Secretary:	Catherine Hennessy	
Senior Staff:	Catherine Hennessy- CEO Geraldine Ryan – 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	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)
REPORTS FOR THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2022

The trustees, who are also directors under company law, present their report and financial statements for the year ended March 31st 2022.

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 national network of therapists. We provide group and individual psychotherapy; time-limited psychotherapy and psycho-social support group interventions. We run a national helpline, established during the pandemic, 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. Two-thirds of clients seen are not in paid employment and would not otherwise be able to afford therapy.

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 carries out 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. Ten 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 normal office hours whilst another helps to run a psychosocial group for Irish men. Our Development Committee of eight volunteers plays an important 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 all of our services.

We provided 7485 hours of counselling and psychotherapy for 466 people in the report period. This included both individual and group therapy and 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, London Irish Centre, Mental Health Foundation, and Irish Chaplaincy. Our network therapists see clients in a variety of locations in England and Wales.

Clients using our London and Network services during 2021 lived in 29 of 32 London Boroughs and in 22 Local Authority areas outside of London.

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 service lived in 9 local authority areas including Birmingham, Coventry, and Wolverhampton.

Site	Hours delivered	Total Clients
Moray Rd Centre (London)	4026	213
Outreach Services (London)	680	44
Helpline	225	84
Digbeth Centre (Birmingham)	1225	77
Outreach Services (Birmingham)	102	4
Network Services (National)	1227	44
Total	**7485**	**466**

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 particular 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 an industry standard 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, individual therapy for clients unable to attend our centres, therapy for older vulnerable housebound clients, two groups for older Irish men, and a women's group.

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.

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.

During the year we transitioned from online and telephone therapy to a hybrid model is which clients can opt for face-to-face therapy or to continue with therapy online. Thus far, 50% of clients have opted to return face to face and we are planning for a hybrid delivery for the future.

Raise awareness of mental wellbeing and the role of therapy

During the report period, 80 people attended 3 Continuing Professional Development (CPD) events delivered remotely. In addition, we delivered 3 training days for 16 people in working with survivors of institutional abuse.

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. These have gradually resumed over the year though we lost significant projected income through the cancellation of our annual dinner in February 2022. This accounts in large part for our budget deficit during the report period.

The total assets of the charity at the end of the financial year 2021/22 were £933,254. This included fixed assets of £637,479, restricted funds of £69,100 and unrestricted free funds of £226,675. The charity ended the year with an operating deficit of (£53,551).

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 £226,675 free reserves. This equates to 4 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 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 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.

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

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.

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 2022 was 8 (2021:11). The trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Statement as to disclosure to our auditors

In so far as the Trustees are aware:

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

Auditors

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

The Trustees' annual report has been approved by the Trustees on ...September 7th...

and signed on their behalf by;

.....
Patrick Cooney
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP) YEAR ENDED 31ST MARCH 2022

Opinion

We have audited the financial statements of Immigrant Counselling And Psychotherapy (ICAP) for the year ended 31 March 2022 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 2022 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.

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.

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

.....

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: 13/10/2022

Immigrant Counselling and Psychotherapy (ICAP)

Statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £
Income from:							
Donations and legacies	2	**145,201**	**-**	**145,201**	161,129	-	161,129
Charitable activities:							
Counselling and psychotherapy	3	**241,602**	**182,619**	**424,221**	221,127	300,187	521,314
Other trading activities	4	**67,011**	**-**	**67,011**	26,351	-	26,351
Total income		**453,814**	**182,619**	**636,433**	408,607	300,187	708,794
Expenditure on:							
Generating funds	5	**68,117**	**-**	**68,117**	45,679	-	45,679
Charitable activities:							
Counselling and psychotherapy	5	**420,045**	**201,822**	**621,867**	271,992	297,752	569,744
Total expenditure	5	**488,162**	**201,822**	**689,984**	317,671	297,752	615,423
Net income/ (expenditure) for the year		**(34,348)**	**(19,203)**	**(53,551)**	90,936	2,434	93,370
Net movement in funds		**(34,348)**	**(19,203)**	**(53,551)**	90,936	2,434	93,370
Transfers between funds			**-**	**-**			-
Net movement in funds		**(34,348)**	**(19,203)**	**(53,551)**	-	-	-
Reconciliation of funds:							
Total funds brought forward		**898,502**	**88,303**	**986,805**	807,566	85,869	893,435
Total funds carried forward		**864,154**	**69,100**	**933,254**	898,502	88,303	986,805

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 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets:					
Tangible assets	9		637,479		649,961
Current assets:					
Debtors	10	80,770		67,555	
Cash at bank and in hand		283,815		311,272	
		364,585		378,827	
Liabilities:					
Creditors: amounts falling due within one year	11	(68,810)		(41,983)	
Net current assets			295,775		336,844
Total net assets			933,254		986,805
Funds	13				
Restricted funds			69,100		88,303
Unrestricted funds:					
Designated funds		637,479		649,961	
General funds		226,675		248,541	
Total unrestricted funds			864,154		898,502
Total funds			933,254		986,805

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.....September 9th..... **2022**
and signed on their behalf by:

Patrick Cooney
Chairman

Company registration no. 03917115

The attached notes form part of the financial statements.

Immigrant Counselling and Psychotherapy (ICAP)

Statement of cash flows

For the year ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities:			
Net cash provided by / (used in) operating activities	a	**(26,629)**	152,694
Cash flows from investing activities:			
Sale/ (purchase) of fixed assets		(828)	(1,763)
Change in cash and cash equivalents in the year		**(27,457)**	150,931
Cash and cash equivalents at the beginning of the year		**311,272**	160,341
Cash and cash equivalents at the end of the year	b	**283,815**	311,272

a) Reconciliation of net income / (expenditure) to net cash flow from

	2022 £	2021 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	**(53,551)**	93,370
Depreciation	**13,310**	13,061
Decrease / (Increase) in debtors	**(13,215)**	42,111
Increase in creditors	**26,827**	4,152
Net cash provided by / (used in) operating activities	**(26,629)**	152,694

b) Analysis of cash and cash equivalents

	At 1 April 2021 £	Cash flows £	Other changes £	At 31 March 2022 £
Cash at bank and in hand	**311,272**	**(27,457)**	**-**	**283,815**
Total cash and cash equivalents	**311,272**	**(27,457)**	**-**	**283,815**

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.

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.

2 Income from donations and legacies

	Unrestricted Funds	Restricted Funds	2022 Total Funds	Unrestricted Funds	Restricted Funds	2021 Total Funds
	£	£	£	£	£	£
Client donations	**63,385**	**-**	**63,385**	66,776	-	66,776
Other donations	**81,816**	**-**	**81,816**	94,353	-	94,353
	145,201	**-**	**145,201**	161,129	-	161,129

3 Income from charitable activities

Counselling and psychotherapy	Unrestricted Funds	Restricted Funds	2022 Total Funds	Unrestricted Funds	Restricted Funds	2021 Total Funds
	£	£	£	£	£	£
Emigrant Support Programme	**-**	**156,400**	**156,400**	-	192,438	192,438
Irish Youth Foundation	**-**	**5,000**	**5,000**	-	12,000	12,000
The Ireland Fund of Great Britain	**-**	**1,500**	**1,500**	-	5,000	5,000
Big Lottery	**-**	**9,719**	**9,719**	-	25,000	25,000
Porticus Trust	**-**	**-**	**-**	-	55,000	55,000
Independent Age	**-**	**-**	**-**	-	8,750	8,750
Survivors Trust	**-**	**-**	**-**	-	1,999	1,999
Irish Episcopal Council for Emigrants (IECE)	**-**	**10,000**	**10,000**	-	-	-
Health Service Executive (Ireland)	**241,602**	**-**	**241,602**	221,127	-	221,127
Total	**241,602**	**182,619**	**424,221**	221,127	300,187	521,314

4 Income from other trading activities

Fundraising	Unrestricted Funds	Restricted Funds	2022 Total Funds	Unrestricted Funds	Restricted Funds	2021 Total Funds
	£	£	£	£	£	£
Darkness into Light	**26,073**	**-**	**26,073**	9,488	-	9,488
Annual Dinner	**200**	**-**	**200**	-	-	-
Other Fundraising	**40,498**	**-**	**40,498**	16,663	-	16,663
Room hire income	**240**	**-**	**240**	200	-	200
Total	**67,011**	**-**	**67,011**	26,351	-	26,351

5 Analysis of expenditure - current year

	Cost of raising funds	Charitable activities Counselling and psychotherapy	Support costs	2022	2021
	£	£	£	£	£
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
Trustees meeting & training	**-**	**-**	**-**	**-**	-
	60,269	**472,748**	**156,967**	**689,984**	615,423
Support costs allocated 5% & 95%	**7,848**	**149,119**	**(156,967)**	**-**	-
Total expenditure 2022	**68,117**	**621,867**	**-**	**689,984**	615,423

Of the total expenditure, £488,162 (2021: £317,671) was unrestricted and £201,822 (2021:£297,752) was restricted.

Analysis of expenditure - prior year

	Cost of raising funds	Charitable activities Counselling and psychotherapy	Support costs	2021	2020
	£	£	£	£	£
Staff costs	35,013	158,809	69,270	263,093	261,579
Other staff costs	-	-	3,123	3,123	5,531
Therapists' fees & assessment	-	243,746	-	243,746	223,699
Consultants fees	-	29,871	-	29,871	33,915
Therapist training - CPD	-	225	-	225	2,337
Fundraising events costs	-	-	-	-	39,413
Fundraising consultants fees	3,451	-	-	3,451	18,463
Volunteer expenses	-	-	1,225	1,225	1,458
Premises costs	-	-	15,049	15,049	30,153
Office costs	-	-	21,075	21,075	30,344
Bad Debts	-	-	-	-	-
Other administrative costs	-	-	3,687	3,687	1,905
Depreciation	-	-	13,060	13,060	12,659
Accountancy fees	-	-	14,559	14,559	16,500
AGM / Annual Review	-	-	-	-	360
Audit fees	-	-	3,260	3,260	2,900
Trustees meeting & training	-	-	-	-	534
	38,464	432,651	144,308	615,424	681,750
Support costs	7,215	137,093	(144,308)	-	-
Total expenditure 2021	45,679	569,744	-	615,423	681,750

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):	**2022**	2021
	£	£
Depreciation	**13,310**	13,060
Auditor's remuneration:		
Audit fees (including VAT)	**3,300**	2,950

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

Staff costs were as follows:	**2022**	2021
	£	£
Salaries and wages	**239,697**	236,707
Social security costs	**21,054**	18,992
Employer's contribution to defined contribution pension schemes	**6,725**	7,394
	267,476	263,093

One employee earned over £60,000 during the year (2021: 1)

The total employee benefits including pension contributions of the key management personnel were £119,338 (2021: £119,355).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil). In 2022, no trustees were reimbursed for expenses (2021: nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Staff numbers

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

	2022	2021
	No.	No.
Administrative staff	**2**	2
Direct charitable work	**5**	5
	7	7

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.

9 Tangible fixed assets

	Freehold property £	Fixtures and fittings and Office Equipment £	Total £
Cost			
At the start of the year	838,473	70,540	**909,013**
Additions in year	-	828	**828**
At the end of the year	**838,473**	**71,368**	**909,841**
Depreciation			
At the start of the year	189,871	69,181	**259,052**
Charge for the year	12,659	651	**13,310**
At the end of the year	**202,530**	**69,832**	**272,362**
Net book value			
At the end of the year	**635,943**	**1,536**	**637,479**
At the start of the year	648,602	**1,359**	649,961

All of the above assets are used for charitable purposes.

10 Debtors

	2022 £	2021 £
Trade debtors	**72,083**	63,485
Other debtors	**1,800**	900
Prepayments	**2,637**	3,170
Accrued income	**4,250**	-
	80,770	67,555

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	**56,969**	31,439
Taxation and social security	**5,331**	4,101
Pension Liability	**1,500**	1,356
Other creditors	**210**	637
Accruals	**4,800**	4,450
	68,810	41,983

12 Analysis of net assets between funds

(current year)

	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

Analysis of net assets between funds - comparative (prior year)

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total funds £
Tangible fixed assets	-	649,961	-	649,961
Net current assets	248,541	-	88,303	336,845
Net assets at the end of the year	248,541	649,961	88,303	986,805

13 Movements in funds

(current 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 Emigrants (IECE)	-	10,000	(10,000)	-	-
Survivors Trust	-	-	-	-	-
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

13 Movements in funds (continued)

Purposes of restricted funds:

Department of Foreign Affairs and Trade; Emigrant Support Programme - The restricted grant income of £156,400was for the period 1st July 2021 - 30 June 2022. £39,100 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 Irish people under 30 years.

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

Irish Episcopal Council for Emigrants (IECE) - for therapy for helpline and therapy provision.

Survivors Trust – for therapy with abuse survivors during the pandemic.

Porticus Trust – for therapy provision.

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

Independent Age – for therapy with older people.

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	34,674	162,700	(156,455)	-	40,919
ESP- COVID	-	29,738	(27,353)	-	2,385
Irish Youth Foundation	7,160	12,000	(19,160)	-	-
The Ireland Fund of Great Britain	-	5,000		-	5,000
Irish Episcopal Council for Emigrant	20,000	-	(20,000)	-	-
Survivors Trust	-	1,999	(1,999)	-	-
Porticus Trust	-	55,000	(15,000)	-	40,000
Lloyds Bank Enhance Programme	12,036	-	(12,036)	-	-
Big	-	25,000	(25,000)	-	-
Mental Health Foundation	12,000	-	(12,000)	-	-
Independent Age	-	8,750	(8,750)	-	-
Total restricted funds	85,869	300,187	(297,752)	-	88,303
Unrestricted funds:					
Designated funds:					
Fixed Assets	661,258	-	(13,060)	1,763	649,961
Total designated funds	661,258	661,258	(12,656)	1,763	649,961
General funds	146,308	408,607	(304,612)	(1,763)	248,541
Total unrestricted funds	146,308	408,607	(304,612)	(1,763)	248,541
Total funds	893,435	1,370,052	(615,021)	-	986,805

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 (2021: £5,000) from the trustees.

IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)

England & Wales - Charity number 1079353

Accounts

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 2021

IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)
REPORTS FOR THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2021

Contents

	Page
Reference and administrative information	**1**
Trustees' annual report	**2 - 9**
Independent auditors' report	**10 - 12**
Statement of financial activities (Incorporating an income and expenditure account)	**13**
Balance sheet	**14**
Statement of cash flows	**15**
Notes to the financial statements	**16 - 23**

IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)
REPORTS FOR THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2021

Trustees:	Patrick Cooney,	Chair
	Janice Flynn,	Vice-Chair
	Ross Finegan,	Treasurer
	Emma Cloney	
	Jerry Kivlehan	(resigned November 2020)
	Joseph Browne	(resigned November 2020)
	Ann Conlon	
	Anne Charvet	
	Victoria Butterworth	
	Angela Byrne	(appointed February 2021)
Company Secretary:	Catherine Hennessy	
Senior Staff:	Catherine Hennessy- CEO Geraldine Ryan – 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	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)
REPORTS FOR THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2021

The trustees, who are also directors under company law, present their report and financial statements for the year ended March 31st 2021.

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 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)
REPORTS FOR THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2021

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 immigrants especially the elderly, disadvantaged and vulnerable. 75% of those using our services have experienced significant childhood abuse. Two-thirds of clients seen are not in paid employment and would not otherwise be able to afford therapy.

In this most unprecedented of years, our services have been delivered by telephone and video call, thus enabling us to continue to meet need during the restrictions imposed by the pandemic.
During the year, we adapted our services to meet new and emerging need including the establishment of 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.

Pre-pandemic, we organised quarterly seminars for therapists and other mental health professionals, made conference presentations and published 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.

During lockdown, we delivered training via video call including hosting our annual conference in November 2020. Throughout the year, we offered non-managerial support via telephone and video call to staff members working in sister agencies who had been impacted by the pandemic.

Public Benefit

The charity carries out 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 immense benefit to society. Counselling and psychotherapy assist people at critical times in their lives. Regular 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 have, over a period of time, enhanced the quality of living and relationships in their families, in their communities and in their places of work.

Use of volunteers

We are committed to working with volunteers to support the delivery of our aims. 12 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 normal office hours by staffing the reception in the evenings and providing additional administrative and technical support. Our Development Committee of eleven volunteers plays an important role in fundraising for the charity and in seeking corporate support.

Achievements and Performance

Counselling and psychotherapy provision

Each week we see 200 people across all of our services.

We provided 7082 hours of counselling and psychotherapy for 383 people in the report period. This included both individual and group therapy.

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, London Irish Centre, Mental Health Foundation and Irish Chaplaincy.

In Birmingham, we provided therapy at our clinical centre in Digbeth, Birmingham and with our partner agencies Birmingham Irish Association, Lisieux Trust and Acocks Green.

Our network of therapists sees clients in a variety of locations in England and Wales.

Site	Hours delivered	Total Clients
Moray Rd Centre (London)	3937	223
Outreach Services (London)	670	62
Digbeth Centre (Birmingham)	1302	53
Outreach Services (Birmingham)	97	4
Network Services (National)	1076	41
Total	**7082**	**383**

93% 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 particular expertise in providing therapy for adult survivors of institutional and clerical abuse.

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

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 an industry standard tool for the measurement of outcomes in psychological therapies.

Reaching more people

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, individual therapy for clients unable to attend our centres, home therapy for older vulnerable housebound clients, two groups for older Irish men, and a wider carers group open to all of those caring for a relative or partner. Due to the pandemic, groups were curtailed during lockdown but continued where possible by video call or telephone.

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.

Deliver 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

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, 65 people attended 3 Continuing Professional Development (CPD) events delivered remotely.

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, our work at Ashford Place Day Centre in Cricklewood, London and the telephone helpline and staff support services.

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. Grants from the National Lottery and Porticus Trust, supporting the provision of counselling and therapy, replaced some income lost due to events cancelled as a result of the pandemic.

The total assets of the charity at the end of the financial year 2020/21 were £986,805. This included fixed assets of £649,961 restricted funds of £88,303 and unrestricted free funds of £248,541. The charity ended the year with an operating surplus of £93,370.

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 free reserves of £248,541. This equates to 4.8 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 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 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.

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

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.

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 2021 was 11 (2020: 13). The trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Statement as to disclosure to our auditors
In so far as the Trustees are aware:

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

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

The Trustees' annual report has been approved by the Trustees on 8th September 2021
and signed on their behalf by;

.....
Patrick Cooney
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP) YEAR ENDED 31ST MARCH 2021

Opinion

We have audited the financial statements of Immigrant Counselling And Psychotherapy (ICAP) for the year ended 31 March 2021 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 2021 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.

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.

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

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

13 September 2021

Immigrant Counselling and Psychotherapy (ICAP)

Statement of financial activities

(incorporating an income and expenditure account)

For the year ended 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
Income from:							
Donations and legacies	2	**161,129**	**-**	**161,129**	132,720	-	132,720
Charitable activities:							
Counselling and psychotherapy	3	**221,127**	**300,187**	**521,314**	217,893	192,029	409,922
Other trading activities	4	**26,351**	**-**	**26,351**	110,916	-	110,916
Total income		**408,607**	**300,187**	**708,794**	461,529	192,029	653,558
Expenditure on:							
Generating funds	5	**45,679**	**-**	**45,679**	78,772	-	78,772
Charitable activities:							
Counselling and psychotherapy	5	**271,992**	**297,752**	**569,744**	439,561	163,417	602,978
Total expenditure	5	**317,671**	**297,752**	**615,424**	518,333	163,417	681,750
Net income/ (expenditure) for the year		**90,936**	**2,434**	**93,370**	(56,804)	28,612	(28,192)
Net movement in funds		**90,936**	**2,434**	**93,370**	(56,804)	28,612	(28,192)
Reconciliation of funds:							
Total funds brought forward		**807,566**	**85,869**	**893,435**	864,370	57,257	921,627
Total funds carried forward		**898,502**	**88,303**	**986,805**	807,566	85,869	893,435

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 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets:					
Tangible assets	9		649,961		661,258
Current assets:					
Debtors	10	67,555		109,667	
Cash at bank and in hand		311,272		160,341	
		378,827		270,008	
Liabilities:					
Creditors: amounts falling due within one year	11	(41,983)		(37,831)	
Net current assets			336,844		232,177
Total net assets			986,805		893,435
Funds	13				
Restricted funds			88,303		85,869
Unrestricted funds:					
Designated funds		649,961		661,258	
General funds		248,541		146,308	
Total unrestricted funds			898,502		807,566
Total funds			986,805		893,435

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 9 September 2021
and signed on their behalf by:

Patrick Cooney
Chairman

Company registration no. 03917115

The attached notes form part of the financial statements.

Immigrant Counselling and Psychotherapy (ICAP)

Statement of cash flows

For the year ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by / (used in) operating activities	a	**152,694**	(60,211)
Cash flows from investing activities:			
Sale/ (purchase) of fixed assets		**(1,763)**	
Change in cash and cash equivalents in the year		**150,931**	(60,211)
Cash and cash equivalents at the beginning of the year		**160,341**	220,552
Cash and cash equivalents at the end of the year	b	**311,272**	160,341

a) Reconciliation of net income / (expenditure) to net cash flow from

	2021 £	2020 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	**93,370**	(28,192)
Depreciation	**13,061**	12,657
Decrease / (Increase) in debtors	**42,111**	(32,019)
Increase in creditors	**4,152**	(12,657)
Net cash provided by / (used in) operating activities	**152,694**	(60,211)

b) Analysis of cash and cash equivalents

	At 1 April 2020 £	Cash flows £	Other changes £	At 31 March 2021 £
Cash at bank and in hand	160,341	**150,931**	-	**311,272**
Total cash and cash equivalents	160,341	**150,931**	-	**311,272**

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.

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.

2 Income from donations and legacies

	Unrestricted Funds	Restricted Funds	2021 Total Funds	Unrestricted Funds	Restricted Funds	2020 Total Funds
	£	£	£	£	£	£
Client donations	**66,776**	**-**	**66,776**	55,440	-	55,440
Other donations	**94,353**	**-**	**94,353**	77,280	-	77,280
	161,129	**-**	**161,129**	132,720	-	132,720

3 Income from charitable activities

Counselling and psychotherapy	Unrestricted Funds	Restricted Funds	2021 Total Funds	Unrestricted Funds	Restricted Funds	2020 Total Funds
	£	£	£	£	£	£
Emigrant Support Programme	**-**	**192,438**	**192,438**	-	151,400	151,400
Irish Youth Foundation	**-**	**12,000**	**12,000**	-	6,000	6,000
The Ireland Fund of Great Britain	**-**	**5,000**	**5,000**	-	-	-
Big Lottery	**-**	**25,000**	**25,000**	10,000	-	10,000
Porticus Trust	**-**	**55,000**	**55,000**	-	-	-
Independent Age	**-**	**8,750**	**8,750**	-	-	-
Survivors Trust	**-**	**1,999**	**1,999**	-	-	-
Lloyds Bank Enhance Programme	**-**	**-**	**-**	-	2,629	2,629
Sisters of Mercy	**-**	**-**	**-**	-	-	-
Mental Health Foundation	**-**	**-**	**-**	-	12,000	12,000
Irish Episcopal Council for Emigrants (IECE)	**-**	**-**	**-**	-	20,000	20,000
Health Service Executive (Ireland)	**221,127**	**-**	**221,127**	207,493	-	207,493
Training	**-**	**-**	**-**	400	-	400
Total	**221,127**	**300,187**	**521,314**	217,893	192,029	409,922
Total income from charitable activities	**247,478**	**300,187**	**547,665**	328,809	192,029	520,838

4 Income from other trading activities

Fundraising	Unrestricted Funds	Restricted Funds	2021 Total Funds	Unrestricted Funds	Restricted Funds	2020 Total Funds
	£	£	£	£	£	£
Darkness into Light	**9,488**	**-**	**9,488**	24,267	-	24,267
Annual Dinner	**-**	**-**	**-**	53,380	-	53,380
Other Fundraising	**16,663**	**-**	**16,663**	30,375	-	30,375
Room hire income	**200**	**-**	**200**	2,894	-	2,894
Total	**26,351**	**-**	**26,351**	110,916	-	110,916

5 Analysis of expenditure - current year

	Cost of raising funds	Charitable activities Counselling and psychotherapy	Support costs	2021	2020
	£	£	£	£	£
Staff costs	**35,013**	**158,809**	**69,270**	**263,093**	261,579
Other staff costs	**-**	**-**	**3,123**	**3,123**	5,531
Therapists' fees & assessment	**-**	**243,746**	**-**	**243,746**	223,699
Consultants fees	**-**	**29,871**	**-**	**29,871**	33,915
Therapist training - CPD	**-**	**225**	**-**	**225**	2,337
Fundraising events costs	**-**	**-**	**-**	**-**	39,413
Fundraising consultants fees	**3,451**	**-**	**-**	**3,451**	18,463
Volunteer expenses	**-**	**-**	**1,225**	**1,225**	1,458
Premises costs	**-**	**-**	**15,049**	**15,049**	30,153
Office costs	**-**	**-**	**21,075**	**21,075**	30,344
Other administrative costs	**-**	**-**	**3,687**	**3,687**	1,905
Depreciation	**-**	**-**	**13,060**	**13,060**	12,659
Accountancy fees	**-**	**-**	**14,559**	**14,559**	16,500
AGM / Annual Review	**-**	**-**	**-**	**-**	360
Audit fees	**-**	**-**	**3,260**	**3,260**	2,900
Trustees meeting & training	**-**	**-**	**-**	**-**	534
	38,464	**432,651**	**144,308**	**615,424**	681,750
Support costs allocated 5% & 95%	**7,215**	**137,093**	**(144,308)**	**-**	-
Total expenditure 2021	**45,679**	**569,744**	**-**	**615,424**	681,750

Of the total expenditure, £317,671 (2020: £518,333) was unrestricted and £297,752 (2020:£163,417) was restricted

Analysis of expenditure - prior year

	Cost of raising funds	Charitable activities Counselling and psychotherapy	Support costs	2020	2019
	£	£	£	£	
Staff costs	13,249	197,731	50,599	261,579	231,036
Other staff costs	-	-	5,531	5,531	4,721
Therapists' fees & assessment	-	223,699	-	223,699	234,257
Consultants fees	-	33,915	-	33,915	31,850
Therapist training - CPD	-	2,337	-	2,337	2,094
Fundraising events costs	39,413	-	-	39,413	40,782
Fundraising consultants fees	18,463	-	-	18,463	24,621
Volunteer expenses	-	-	1,458	1,458	1,409
Premises costs	-	-	30,153	30,153	25,493
Office costs	-	-	30,344	30,344	32,681
Bad Debts	-	-		-	2,919
Other administrative costs	-	-	1,905	1,905	864
Depreciation	-	-	12,659	12,659	12,657
Accountancy fees	-	-	16,500	16,500	18,992
AGM / Annual Review	-	-	360	360	1,115
Audit fees	-	-	2,900	2,900	2,800
Trustees meeting & training	-	-	534	534	596
	71,125	457,682	152,943	681,750	668,887
Support costs	7,647	145,296	(152,943)	-	-
Total expenditure 2020	78,772	602,978	-	681,750	668,887

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2021	2020
	£	£
Depreciation	**13,060**	12,659
Auditor's remuneration:		
Audit fees (including VAT)	**2,950**	2,950

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

Staff costs were as follows:	2021	2020
	£	£
Salaries and wages	**236,707**	239,716
Social security costs	**18,992**	15,079
Employer's contribution to defined contribution pension schemes	**7,394**	6,784
	263,093	261,579

One employee earned over £60,000 during the year (2020: Nil)

The total employee benefits including pension contributions of the key management personnel were £119,355 (2020: £106,701).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil). In 2021, no trustees were reimbursed for expenses (2020: nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Staff numbers

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

	2021	2020
	No.	No.
Administrative staff	**3**	3
Direct charitable work	**8**	8
	11	11

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.

9 Tangible fixed assets

	Freehold property £	Fixtures and fittings and Office Equipment £	Total £
Cost			
At the start of the year	838,473	68,777	**907,250**
Additions in year	-	**1,763**	**1,763**
At the end of the year	**838,473**	**70,540**	**909,013**
Depreciation			
At the start of the year	177,215	68,777	**245,992**
Charge for the year	12,656	404	**13,060**
At the end of the year	**189,871**	**69,181**	**259,052**
Net book value			
At the end of the year	**648,602**	**1,359**	**649,961**
At the start of the year	661,258	-	661,258

All of the above assets are used for charitable purposes.

10 Debtors

	2021 £	2020 £
Trade debtors	**63,485**	94,600
Other debtors	**900**	-
Prepayments	**3,170**	2,902
Accrued income	**-**	12,165
	67,555	109,667

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	**31,439**	25,551
Taxation and social security	**4,101**	6,904
Pension Liability	**1,356**	1,236
Other creditors	**637**	-
Accruals	**4,450**	4,140
	41,983	37,831

12 Analysis of net assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total funds
	£	£	£	£
Tangible fixed assets	-	649,961	-	649,961
Net current assets	248,541	-	88,303	336,845
Net assets at the end of the year	248,541	649,961	88,303	986,805

Analysis of net assets between funds - comparative

	Unrestricted Funds	Designated Funds	Restricted Funds	Total funds
	£	£	£	£
Tangible fixed assets	-	661,258	-	648,602
Net current assets	146,308	-	85,869	244,833
Net assets at the end of the year	146,308	661,258	85,869	893,435

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	34,674	162,700	(156,455)	-	40,918
ESP- COVID	-	29,738	(27,353)	-	2,385
Irish Youth Foundation	7,160	12,000	(19,160)	-	-
The Ireland Fund of Great Britain	-	5,000		-	5,000
Irish Episcopal Council for Emigrants (IECE)	20,000	-	(20,000)	-	-
Survivors Trust	-	1,999	(1,999)	-	-
Porticus Trust	-	55,000	(15,000)	-	40,000
Lloyds Bank Enhance Programme	12,036	-	(12,036)	-	-
Big Lottery	-	25,000	(25,000)	-	-
Mental Health Foundation	12,000	-	(12,000)	-	-
Independent Age	-	8,750	(8,750)	-	-
Total restricted funds	85,869	300,187	(297,752)	-	88,303
Unrestricted funds:					
Designated funds:					
Fixed Assets	661,258	-	(13,060)	1,763	649,961
Total designated funds	661,258	-	(13,060)	1,763	649,961
General funds	146,308	408,607	(304,612)	(1,763)	248,541
Total unrestricted funds	807,566	408,607	(317,672)	-	898,502
Total funds	893,435	708,794	(615,424)	-	986,805

13 Movements in funds (continued)

Purposes of restricted funds:

Department of Foreign Affairs and Trade; Emigrant Support Programme
The restricted grant income of £162,700 was for the period 1st July 2020 - 30 June 2021. £34,674 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.

Lloyds Bank
Grant for organisational development under the Lloyds Bank Enhance Programme

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	37,850	151,400	(154,576)	-	34,674
Irish Youth Foundation	10,000	-	(2,840)	-	7,160
The Ireland Fund of Great Britain	-	6,000	(6,000)	-	-
Irish Episcopal Council for Emigrants (IECE)	-	20,000	-	-	20,000
Lloyds Bank Enhance Programme	9,407	2,629	-	-	12,036
Mental Health Foundation	-	12,000	-	-	12,000
Total restricted funds	57,257	192,029	(163,416)	-	85,869
Unrestricted funds:					
Designated funds:					
Fixed Assets	673,915	-	(12,656)	-	661,258
Total designated funds	673,915	-	(12,656)	-	661,258
General funds	190,455	461,529	(505,677)	-	146,308
Total unrestricted funds	864,370	461,529	(518,333)	-	807,566
Total funds	921,627	653,558	(681,750)	-	893,435

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 (2020: £5,000) from the trustees.