

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**

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**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)
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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

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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.

**IMMIGRANT COUNSELLING AND PSYCHOTHERAPY (ICAP)
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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.

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

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.

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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.

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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.

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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.

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

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 on8th 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.

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

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of the trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

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

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

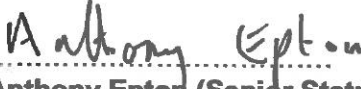
In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

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

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

Use of our report

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


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

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	
		<u>378,827</u>		<u>270,008</u>	
Liabilities:					
Creditors: amounts falling due within one year	11	(41,983)		(37,831)	
Net current assets			<u>336,844</u>		<u>232,177</u>
Total net assets			<u>986,805</u>		<u>893,435</u>
Funds	13				
Restricted funds			88,303		85,869
Unrestricted funds:					
Designated funds		649,961		661,258	
General funds		<u>248,541</u>		<u>146,308</u>	
Total unrestricted funds			<u>898,502</u>		<u>807,566</u>
Total funds			<u>986,805</u>		<u>893,435</u>

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

Approved by the trustees on 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

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102) and the Companies Act 2006.

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

Going concern

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

Income

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

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

Interest receivable

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

Fund accounting

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

Expenditure and irrecoverable VAT

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

- Costs of generating funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services and activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies (continued)

Allocation of support costs

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

Tangible fixed assets

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

- Freehold property:	
Land	Not depreciated
Building	50 years
- Fixtures and fittings and office equipment	4 years

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

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

Pensions

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

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2021

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
	<u>161,129</u>	<u>-</u>	<u>161,129</u>	<u>132,720</u>	<u>-</u>	<u>132,720</u>

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	2021 Total Funds	Unrestricted Funds	Restricted Funds	2020 Total Funds
	£	£	£	£	£	£
Counselling and psychotherapy						
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	<u>221,127</u>	<u>300,187</u>	<u>521,314</u>	<u>217,893</u>	<u>192,029</u>	<u>409,922</u>
Total income from charitable activities	<u>247,478</u>	<u>300,187</u>	<u>547,665</u>	<u>328,809</u>	<u>192,029</u>	<u>520,838</u>

4 Income from other trading activities

	Unrestricted Funds	Restricted Funds	2021 Total Funds	Unrestricted Funds	Restricted Funds	2020 Total Funds
	£	£	£	£	£	£
Fundraising						
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	<u>26,351</u>	<u>-</u>	<u>26,351</u>	<u>110,916</u>	<u>-</u>	<u>110,916</u>

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2021

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

Immigrant Counselling and Psychotherapy (ICAP)
Notes to the financial statements
For the year ended 31 March 2021

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 No.	2020 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.

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2021

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	<u>838,473</u>	<u>70,540</u>	<u>909,013</u>
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	<u>189,871</u>	<u>69,181</u>	<u>259,052</u>
Net book value			
At the end of the year	<u>648,602</u>	<u>1,359</u>	<u>649,961</u>
At the start of the year	<u>661,258</u>	<u>-</u>	<u>661,258</u>

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
	<u>67,555</u>	<u>109,667</u>

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
	<u>41,983</u>	<u>37,831</u>

Immigrant Counselling and Psychotherapy (ICAP)
Notes to the financial statements
For the year ended 31 March 2021

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

Immigrant Counselling and Psychotherapy (ICAP)**Notes to the financial statements****For the year ended 31 March 2021****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.

