

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

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IMMIGRANT COUNSELLING AND PSYCHOTHERAPY
Trustees' report and financial statements
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Trustees:	Richard Logue Victoria Butterworth Ross Finegan Ann Conlon Angela Byrne Brian MacKenna Dr Alex Horne Troy Gallagher	Chair Vice-Chair Treasurer Chair Clinical Gov Sub Com
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Company Secretary: Fionuala Bonnar

Senior Staff:	Fionuala Bonnar Geraldine Ryan	CEO Clinical Director
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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
Trustees' report and financial statements
For year ended 31st March 2025

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

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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 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.

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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

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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

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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.

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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).

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

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:

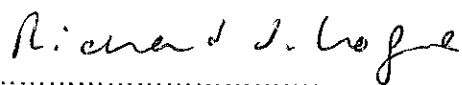
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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;



Name RICHARD LEANE
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

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

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.

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

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		<u>183,762</u>		<u>204,305</u>	
		387,475		285,952	
Liabilities:					
Creditors: amounts falling due within one year	11	<u>(133,188)</u>		<u>(37,916)</u>	
Net current assets			<u>254,287</u>		<u>248,036</u>
Total net assets			<u>863,868</u>		<u>861,031</u>
Funds	13				
Restricted funds			73,748		91,981
Unrestricted funds:					
Designated funds		609,581		612,995	
General funds		<u>180,539</u>		<u>156,055</u>	
Total unrestricted funds			<u>790,120</u>		<u>769,050</u>
Total funds			<u>863,868</u>		<u>861,031</u>

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

Approved by the trustees on.....17 September.....
and signed on their behalf by:

2025

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

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2025

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 2025

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 2025

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
	<u>233,959</u>	<u>-</u>	<u>233,959</u>	<u>148,947</u>	<u>-</u>	<u>148,947</u>

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	2025 Total Funds	Unrestricted Funds	Restricted Funds	2024 Total Funds
	£	£	£	£	£	£
Counselling and psychotherapy						
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	<u>316,460</u>	<u>258,417</u>	<u>574,877</u>	<u>262,316</u>	<u>216,963</u>	<u>479,279</u>

4 Income from other trading activities

	Unrestricted Funds	Restricted Funds	2025 Total Funds	Unrestricted Funds	Restricted Funds	2024 Total Funds
	£	£	£	£	£	£
Fundraising						
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	<u>63,936</u>	<u>-</u>	<u>63,936</u>	<u>102,911</u>	<u>-</u>	<u>102,911</u>

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2025

5 Analysis of expenditure - current year

	Cost of raising funds	Charitable activities 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	Cost of raising funds	Charitable activities 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

Immigrant Counselling and Psychotherapy (ICAP)**Notes to the financial statements****For the year ended 31 March 2025****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.

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2025

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	<u>838,473</u>	<u>88,614</u>	<u>927,087</u>
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	<u>240,508</u>	<u>76,998</u>	<u>317,506</u>
Net book value			
At the end of the year	<u>597,965</u>	<u>11,616</u>	<u>609,581</u>
At the start of the year	<u>610,626</u>	<u>2,369</u>	<u>612,995</u>

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
	<u>203,713</u>	<u>81,647</u>

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	(406)	1,589
Accruals	5,640	4,800
Deferred income	82,000	8,000
	<u>133,188</u>	<u>37,916</u>

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2025

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

Immigrant Counselling and Psychotherapy (ICAP)**Notes to the financial statements****For the year ended 31 March 2025****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	<u>74,125</u>	<u>216,963</u>	<u>(199,107)</u>	<u>-</u>	<u>91,981</u>
Unrestricted funds:					
Designated funds:					
Fixed Assets	627,366	-	(14,371)	-	612,995
Total designated funds	<u>627,366</u>	<u>-</u>	<u>(14,371)</u>	<u>-</u>	<u>612,995</u>
General funds	198,590	514,174	(556,709)	-	156,055
Total unrestricted funds	<u>825,956</u>	<u>514,174</u>	<u>(571,080)</u>	<u>-</u>	<u>769,050</u>
Total funds	<u>900,081</u>	<u>731,137</u>	<u>(770,187)</u>	<u>-</u>	<u>861,031</u>

Immigrant Counselling and Psychotherapy (ICAP)

Notes to the financial statements

For the year ended 31 March 2025

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.

