

# IRISH CHAPLAINCY

England & Wales · Charity number 1160365

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2015-02-06

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** London Irish Centre  
52 Camden Square  
London  
NW1 9XB

**Phone** 02074825528

**Email** [info@irishchaplancy.org.uk](mailto:info@irishchaplancy.org.uk)

**Website** [www.irishchaplancy.org.uk](http://www.irishchaplancy.org.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE WITHIN THE CONTEXT OF THE SOCIAL TEACHING OF THE ROMAN CATHOLIC CHURCH:(A) TO RELIEVE POVERTY AND ADVANCE HEALTH AMONGST PEOPLE OF ALL FAITHS AND NONE, AND IN PARTICULAR THOSE OF IRISH NATIONALITY OR DESCENT ("THE TARGET GROUP"), AND TO PROVIDE ADVOCACY ON THEIR BEHALF WITH STATUTORY AUTHORITIES AND OTHER ORGANISATIONS;(B) TO DEVELOP THE CAPACITY OF SOCIALLY AND ECONOMICALLY DISADVANTAGED PERSONS WITHIN THE TARGET GROUP IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY AND MEET THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY; AND(C) TO PROMOTE SUCH OTHER CHARITABLE OBJECTS FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE CHARITY TRUSTEES SHALL FROM TIME TO TIME THINK FIT.

**Activities:** IRISH CHAPLAINCY (FOUNDED IN 1957 AS "THE IRISH CHAPLAINCY IN BRITAIN") IS A SOCIAL ACTION CHARITY PROVIDING ADVOCACY AND SUPPORT FOR IRISH IMMIGRANTS AND OTHER PEOPLE OF IRISH HERITAGE IN ENGLAND AND WALES.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£515,021	£505,557	£436,317	12
2024-03-31	£639,631	£492,483	£426,853	12
2023-03-31	£492,484	£479,540	-	-
2022-03-31	£466,642	£446,851	-	-
2021-03-31	£513,380	£474,086	£246,970	10

## Trustees

Name	Role	Appointed
<b>Clare Coffey</b>	Chair	2019-04-03
Andrew Cusack		2018-12-06
Ann-Marie McDaid		2025-03-12
Elizabeth Palmer		2025-03-12
Fr John Patrick Deehan		2019-12-04
Jayne Baker		2021-01-13
Susan O'Malley		2019-06-26
Tony Walsh		2018-12-06

**IRISH CHAPLAINCY**

England & Wales - Charity number 1160365

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# Accounts

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**Charity Number: 1160365**

**Irish Chaplaincy**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 March 2025**

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## **Irish Chaplaincy TRUSTEES' AND OTHER INFORMATION**

**Trustees**

Ms Clare Coffey (Chairperson)  
Ms Susan O'Malley (Treasurer)  
Mr Tony Walsh  
Mr Andrew Cusack  
Mr Conor Davis (resigned December 2024)  
Fr. John Deehan  
Ms Jayne Baker  
Ms. Elizabeth Palmer (from March 2025)  
Ms. Ann-Marie McDaid (from March 2025)

**Chairperson**

Ms Clare Coffey

**Chief Executive Officer**

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**Charity Number in England and Wales**

1160365

**Principal Address**

52 Camden Square  
London  
NW1 9XB

**Auditors**

Evangelos Charalampous FCCA  
Auditor  
Chartered Certified Accountants and Statutory Auditor  
on behalf of N7 Accountants Limited  
Central House, 1  
Ballards Lane  
London  
N3 1LQ

**Principal Bankers**

Unity Trust Bank  
Nine Brindleyplace  
Birmingham  
B1 2HB

# Irish Chaplaincy TRUSTEES' REPORT

for the financial year ended 31 March 2025

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The charity trustees for the purpose of charity law are known as members of the board of trustees.

In this report the trustees of Irish Chaplaincy present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

## **Mission, Objectives and Strategy**

### **Mission Statement**

#### Principal Activities

The Irish Chaplaincy is a social action non-governmental organisation (NGO) whose principal aim is to provide advocacy and culturally sensitive support for Irish immigrants and other people of Irish heritage in England and Wales.

### **Objectives**

#### Objectives and Activities

Rooted in the tradition of Catholic Social Teaching, the charitable objects of the charity are:

- To relieve poverty and advance health amongst people of all faiths and none, and in particular those of Irish nationality or descent, and to provide advocacy on their behalf with statutory authorities and other organisations;
- To develop the capacity of socially and economically disadvantaged Irish persons in such a way that they are better able to meet their needs and participate more fully in society.

This is addressed with free support through these activity areas:

- Community Outreach Project: Advice, pastoral support, signposting, and arranging volunteer opportunities for Irish people or those of Irish heritage.
- Prisoners Project: A prison visiting, information and advocacy service for Irish prisoners in England and Wales and their families.
- Seniors Project: Pastoral outreach and befriending to alleviate the social exclusion and loneliness of older Irish people, and to offer a knowledgeable, compassionate and comforting presence for end of life issues and funeral arrangements.
- Travellers Project: Research, advocacy and education to promote equality and improve the situation of Travellers within the criminal justice system; also to provide pre- and post- release support.

Irish Chaplaincy meets its public benefit obligation by building relationships with vulnerable and marginalised Irish people and providing them with culturally sensitive support to improve their wellbeing. In planning their operations for the year, the Trustees have given due regard to the Charity Commission's guidance on public benefit, and in particular the guidance for faith-based charities as well as the guidance for charities addressing disadvantage faced by people who share a protected characteristic.

### **Achievements and Performance**

The Irish Chaplaincy continues to serve those most marginalised from the Irish community in England and Wales. Our projects support the dignity and humanity of elderly Irish people, Irish people in prisons and the Traveller community. It is the personal connection that makes the difference to people's lives and is something that our team takes great pride in delivering. The team is adept at responding to anything that comes their way and we appreciate their gifts, talents and expertise.

The Trustees actively reviewed the charity's financial position in the financial year 2024-25 due to increasing and unsustainable expenditure which was beginning to outstrip income. Whilst funding levels remained stable due to the generosity of funders, donations and service contracts, Trustees felt it contingent to conduct a full review of projects, funding, operations and personnel in order to safeguard the viability and long-term sustainability of the charity. With the departure of the CEO, the Trustees welcomed Paul Raymond's willingness to step into the role of CEO in the interim. His leadership was stellar and he is now the permanent CEO. Again, the Trustees were called upon to invest a large amount of time (beyond the norm) in steering the charity forward during a turbulent and challenging period. Their devotion to the charity, its causes and people are very much appreciated.

## Irish Chaplaincy TRUSTEES' REPORT

for the financial year ended 31 March 2025

We continue to be grateful for the funding we receive from the Irish Government and the Irish Bishops' Conference in addition to the grants awarded by a range of benefactors. We recognise that in these straitened times these gifts are harder to come by and rely on than ever before. We continue to deploy funding where it has the most effect and impact for the most vulnerable.

### Strategy

Irish Chaplaincy provides support for some of the most vulnerable people in the Irish community. Our charitable work largely takes place behind closed (or locked) doors, so there is little that is visible to the general public. But for the lonely and anxious people we see in bare prison cells, gloomy poorly-appointed flats, care homes, hostels, hospitals and hospices, our visits and casework actions make a great deal of difference to their wellbeing. In this past year the Irish Chaplaincy's employees were assisted in these charitable activities by the time and talents of 20 volunteers.

While our **Community Outreach Project** provides oversight and administrative support for all of the Irish Chaplaincy's other projects, it offers a catch-all function fielding daily enquiries from people throughout the UK and Ireland. This entails responding to individuals and families in crisis situations or simply seeking Irish-specific advice or information. We also receive enquiries from statutory authorities, clergy and various other professionals asking for advice and information regarding how best to support the needs of the Irish people who are in their care. We continue to nourish Irish culture and heritage through community events such as St Brigid's Day and pastoral engagements, such as Lenten retreats and Remembrance events.

Our largest outreach is to **Irish prisoners** and their family members. Our caseworkers and managers are well known and well respected within the prison estate and this has enabled us to continue to visit prisons regularly, meeting clients in groups, individually or having conversations through a locked cell door. This is one of our key strengths. It enables us to reach clients and build relationships of trust which is no mean feat in a prison estate which is overcrowded and under-staffed. Our team continued to distribute newsletter and in cell resources, including special packs for women, and various other publications to Irish people in prison to instill pride in their heritage and to keep a sense of not being alone. Not every Irish person will get a visit from a friend or family member so, for these individuals, post from the Irish Chaplaincy is especially important. However, supporting families to keep connected (where it is safe to do so) is a key factor in reducing recidivism. To this end we continue to provide prisoners with phone credit and, where needed, small release grants to provide vitally important financial assistance in the immediate hours and days post-release.

Changes in regime rules, staff changes, prison chaplaincy vacancies – these are just some of the challenges which we encounter when arranging prison visits. Whilst we have long and medium-term visiting schedules, it is not unusual for prisons to make last-minute changes. Flexibility is always required. Notwithstanding the challenges, we have managed to offer a steady programme of prison visits and follow-up casework.

Our **Seniors programme**, which began in 2005, is concerned with the welfare of older Irish people living alone and sometimes in material hardship. End of life care is a central element of the support the Irish Chaplaincy provides to Seniors. This is a growing area of work which is intrinsically linked with our wider mission to provide outreach to vulnerable Irish people.

We have the great privilege of being asked by people to journey with them in the final years, months and weeks of their lives. It is a process that is multi-faceted, covering a range of emotional, spiritual and practical issues and considerations, e.g. will making and funeral planning, transition into a care setting, worries and concerns about getting frail and the process of dying and questions about the meaning of life and what lies beyond death. We also have a crucial role in outreach to a person's family and friends at this time and also bereavement care. This involves supporting family and friends of a Senior, who in some cases may have not seen their relative for many years. Part of this bereavement support is helping family "fill in the gaps" about the person who has died and sharing sensitively our memories of them. This enables development in the grieving process and a continuation of the holistic service that we provide.

We remain in contact with many families and friends of our clients here and in Ireland, who have died over the years and who say this remembrance and contact from us is very important to them. Some are even able to attend our annual Chaplaincy Remembrance Service every November in London, which is very meaningful for them and wonderful for us.

Many clients of the **Traveller Resettlement Project** are serving IPP sentences who are many years over tariff. They struggle to satisfy the parole board for release which in turn has a negative impact on their mental health. With the pressures of overcrowding on prisons, the early release of some has caused an increase in clients with resettlement needs. We are responding to more clients who are being released homeless, without benefits set up, and no ID documents. This increases their anxiety and their risk of being recalled by probation.

There has also been an increase in complaints about healthcare in prisons. Access to healthcare has become more difficult and some clients have missed outside hospital appointments due to staff shortages in the prison. Given the pressures on the NHS, this then causes them to be discharged from the service. It is then difficult to get a re-referral. We continue to get regular new clients being referred to our service for support which increases the pressure on our resources.

# Irish Chaplaincy TRUSTEES' REPORT

for the financial year ended 31 March 2025

We have supported many prisons with resources for Gypsy, Roma, Traveller History Month. We provided posters, newsletter, magazines and pens and, in some cases, supported prisons with refreshments for the groups/events. We have visited groups and given presentations about our work.

We continue to provide in-cell resources to all clients including CDs, books, colouring, mindfulness and diamond art.

## Structure, Governance and Management

### Structure

The charity is structured as an independent Charitable Incorporated Organisation (registered as a body corporate under Part 11 of the Charities Act 2011) governed by a Constitution adopted 6 February 2015 and managed by a Board of Trustees. Created in 1957 as mission to Irish migrant workers in England, and registered in 1980 as an unincorporated trust, in 2015 Irish Chaplaincy was granted Charitable Incorporated Organisation (CIO) status in England and Wales by the Charity Commission.

The Trustees are responsible for the overall strategic direction of the charity. They approve the annual work plan and budget as presented by the CEO and staff team. The Board of Trustees meets at least quarterly to assess risk, review progress, approve financial reports, and assure public benefit of the charity's work. Decisions regarding the implementation of the work plan and budget are delegated to the CEO and staff team. The Board of Trustees will conduct a strategic review of the charity's purpose and aims in the next year.

### Results and Dividends

At the end of the financial year the charity has current assets of £599,853 (2024 - £541,596) and liabilities of £169,714 (2024 - £123,905). The net assets of the charity have increased by £12,448

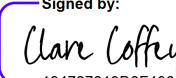
### Financial Review

The charity's audited accounts for the year ended 31 March 2025 appear in the Financial Statements which accompany this Report. Throughout the year the charity's accounts are prepared and monitored by the Finance Officer in consultation with the CEO and staff team, and they are reviewed and approved by the Board of Trustees. Annual accounts are professionally audited and prepared by a Chartered Certified Accountant We are grateful for the Irish Government's continued support of our charitable activities through major Emigrant Support Programme grants from the Department of Foreign Affairs and Trade. We also appreciate the financial support of the Irish Episcopal Commission for Emigrants. The Trustees consider that accumulating free reserve funds to cope with unforeseen events, contingencies and opportunities to be essential for protecting the charity's continued existence for the people it serves. As part of the commitment to prudent financial management of the charity's future, in 2011 the Board of Trustees adopted a Reserves Policy to reach a free reserves fund of four months operational costs as the minimum required to meet any eventualities. This fund is to be developed through non-restricted gifts and donations which are not required to meet current obligations. As of 31 March 2025 the free reserves available total £356,185 (Note 16.1).

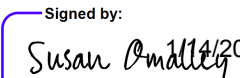
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Irish Chaplaincy subscribes to and is compliant with the following:

- Charities Act 2011
- SORP 2015

### Approved by the Board of Trustees on

Signed by:  
 1/13/2026  
194727919D8F406...  
**Ms Clare Coffey**  
Chairperson

### and signed on its behalf by:

Signed by:  
 1/13/2026  
19A20038A8FC24CC  
**Ms Susan O'Malley (Treasurer)**  
Trustee

# Irish Chaplaincy STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:

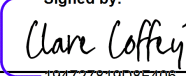
- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on

and signed on its behalf by:

Signed by:  
  
1/13/2026  
198727219D8F406...  
Ms Clare Coffey  
Chairperson

Signed by:  
  
1/14/2026  
9A20829A56C24CC...  
Ms Susan O'Malley (Treasurer)  
Trustee

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Irish Chaplaincy

### Report on the audit of the financial statements

#### Opinion

We have audited the charity financial statements of Irish Chaplaincy ('the charity') for the financial year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its surplus for the financial 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 Charities Act 2011.

#### 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 ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the Provisions Available for Audits of Small Entities, in the circumstances set out in Note 3 to the financial statements, 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 the date when the financial statements are authorised for issue.

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

#### Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### Matters on which we are required to report by exception

In the light of our 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' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; 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
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Irish Chaplaincy**

### **Responsibilities of trustees for the financial statements**

The trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditor's 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 is detailed below:

The procedures are capable of detecting misstatements in respect of irregularities, including fraud, to a reasonable level of assurance. It is not guaranteed that the audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

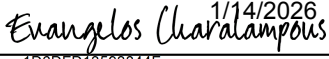
# INDEPENDENT AUDITOR'S REPORT to the Members of Irish Chaplaincy

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### The purpose of our audit work and to whom we owe our responsibilities

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

Signed by:

 1/14/2026

**Evangelos Charalampous FCCA**  
**SENIOR STATUTORY AUDITOR**

Chartered Certified Accountants and Statutory Auditor  
on behalf of N7 Accountants Limited  
Central House, 1  
Ballards Lane  
London  
N3 1LQ

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## Irish Chaplaincy

# STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2025

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds	Funds	Funds	Funds	Funds
		2025	2025	2025	2024	2024	2024
Incoming Resources	Notes	£	£	£	£	£	£
Voluntary Income	4.1	24,781	165	24,946	9,407	3470	12,877
Charitable activities							
Grants from governments and other co-founders	4.2	16,870	459,895	476,765	10,449	522,016	532,465
Investments	4.3	13,310	-	13,310	12,029	-	12,029
<b>Total incoming resources</b>		<b>54,961</b>	<b>460,060</b>	<b>515,021</b>	<b>31,885</b>	<b>525,486</b>	<b>557,371</b>
<b>Resources Expended</b>							
Charitable activities	5.1	-	505,557	505,557	19,700	472,783	492,483
<b>Net incoming/outgoing resources before Gains</b>		<b>54,961</b>	<b>-45,497</b>	<b>9,464</b>	<b>12,185</b>	<b>52,703</b>	<b>64,888</b>
<b>Other Gains/(Losses)</b>							
Profit on Sale of Fixed Asset	11	-	-	-	82,260.00	-	82,260.00
<b>Net movement in funds for the financial year</b>		<b>54,961</b>	<b>-45,497</b>	<b>9,464</b>	<b>94,445</b>	<b>52,703</b>	<b>147,148</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	16	356,185	70,668	426,853	261,740	17,965	279,705
<b>Total funds at the end of the year</b>		<b>411,146</b>	<b>25,171</b>	<b>436,317</b>	<b>356,185</b>	<b>70,668</b>	<b>426,853</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

## Irish Chaplaincy

### BALANCE SHEET

as at 31 March 2025

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible assets	11	<u>6,178</u>	<u>9,162</u>
<b>Current Assets</b>			
Debtors	12	1,048	13,048
Cash at bank and in hand		598,805	528,548
		<u>599,853</u>	<u>541,596</u>
<b>Creditors: Amounts falling due within one year</b>	13	(169,714)	(123,905)
<b>Net Current Assets</b>		<u>430,139</u>	<u>417,691</u>
<b>Total Assets less Current Liabilities</b>		<u>436,317</u>	<u>426,853</u>
<b>Funds</b>			
Restricted funds		25,171	70,668
General fund (unrestricted)	16	<u>411,146</u>	<u>356,185</u>
<b>Total funds</b>		<u>436,317</u>	<u>426,853</u>

Signed by:

*Clare Coffey* 1/13/2026  
194727819D8F406...

**Ms Clare Coffey**  
Chairperson

Signed by:

*Susan O'Malley* 1/2026  
9A20928A55C24CC...

**Ms Susan O'Malley (Treasurer)**  
Trustee

## Irish Chaplaincy

# ACCOUNTING POLICIES

for the financial year ended 31 March 2025

### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008 made under the Charities Act 2011. They also comply with the Statement of Recommended Practice (SORP 2015) and with SORP FRS 102. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

### Restricted funds

Restricted funds contain the grants received to run specific projects for the benefits of the charity's main objectives and the associated expenditure which relate to the project workers' wages and salaries and the projects running costs.

### Unrestricted designated funds

General funds are unrestricted funds and are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

### Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity receives it. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors and the legacy is received. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when received. All other income is accounted for on an accruals basis.

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Income from investments is included in full in the year in which it is received.

### Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

### Trade and Other Debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

### Trade and Other Creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method except where the effect of discounting would be immaterial. In such cases they are stated at cost.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	2% Straight line
Fixtures, fittings and equipment	-	20% Straight line

### Leasing

Rentals payable under operating leases are dealt with in the profit and loss account as incurred over the period of the rental agreement.

### Taxation

The charity is exempt from taxation under S505 Income and Corporation Taxes Act 1988.

**Irish Chaplaincy**  
**ACCOUNTING POLICIES**  
for the financial year ended 31 March 2025

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Statement of Financial Activities.

# Irish Chaplaincy

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. GENERAL INFORMATION

Irish Chaplaincy is a charity incorporated in the United Kingdom. The registered office of the company is 52 Camden Square, London, NW1 9XB which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

### 2. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

There are no sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

### 3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

### 4. INCOME

#### 4.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Sundry Donations	24,781	165	24,946	12,877

#### 4.2 CHARITABLE ACTIVITIES

##### Grants from governments and other co-funders

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
General Outreach	16,870	68,250	85,120	78,699
Prisoner Project	-	187,592	187,592	208,299
Traveller & Re-settlement	-	145,688	145,688	166,395
Seniors Project	-	58,365	58,365	79,072
<b>Total</b>	<b>16,870</b>	<b>459,895</b>	<b>476,765</b>	<b>532,465</b>

#### 4.3 INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Investment Income	13,310	-	13,310	12,029

### 5. EXPENDITURE

#### 5.1 Charitable Activities

	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
General Outreach	43,230	17,371	30,399	91,000	93,476
Prisoner Project	169,662	16,372	23,772	209,806	196,336
Traveller & Re-settlement	97,773	4,806	18,755	121,334	118,074
Seniors Project	75,443	1,043	6,931	83,417	84,597
<b>Total</b>	<b>386,108</b>	<b>39,592</b>	<b>79,857</b>	<b>505,557</b>	<b>492,483</b>

# Irish Chaplaincy

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

continued

<b>5.2 Support Costs</b>	<b>Charitable Activities</b>	<b>2025</b>	<b>2024</b>
	£	£	£
Advisory Group and Trustees Meetings Costs (Governance)	560	560	144
Rent Paid	16,731	16,731	17,344
Consultants, Dues & Subscriptions	17,833	17,833	16,296
Meetings and PR Costs	-	-	5,371
Depreciation	2,984	2,984	2,986
Audit Fees (Governance)	6,900	6,900	4,200
General Office	27,382	27,382	27,915
IT Costs	7,467	7,467	5,720
<b>Total</b>	<b>79,857</b>	<b>79,857</b>	<b>79,976</b>

### 6 Analysis of Support Costs

	<b>Basis of Apportionment</b>	<b>2025</b>	<b>2024</b>
		£	£
Advisory Group and Trustees Meetings Costs (Governance)	Administration	560	144
Rent Paid	Staff Time	16,731	17,344
Consultants, Dues & Subscriptions	Usage	17,833	16,296
Meetings and PR Costs	Staff Time	-	5,371
Depreciation	Unrestricted Activity	2,984	2,986
Audit & Financials (Governance)	Administration	6,900	4,200
General Office	Staff Time	27,382	27,915
IT Costs	Usage	7,467	5,720
<b>Total</b>		<b>79,857</b>	<b>79,976</b>

### 7 Net Incoming Resources

	<b>2025</b>	<b>2024</b>
	£	£
<b>Net Incoming Resources are stated after charging/(crediting):</b>		
Depreciation of tangible assets	2,984	2,986
Operating lease rentals - Office equipment	-	3,325
Audit & Financials	6,900	4,200

### 8 Investment and Other Income

	<b>2025</b>	<b>2024</b>
	£	£
Rent receivable - other income	-	-
Bank interest	13,310	12,029
<b>Total</b>	<b>13,310</b>	<b>12,029</b>

# Irish Chaplaincy

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2025

### 9. EMPLOYEES AND REMUNERATION

#### Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2025 Number	2024 Number
Project Workers and Administration	11	11
Chief Executive Officer	1	1
	<u>12</u>	<u>12</u>

The staff costs comprise:

	2025 £	2024 £
Wages and salaries	349,588	323,764
Social security costs	27,659	26,062
Pension costs	15,532	16,879
	<u>392,779</u>	<u>366,705</u>

The Key Management is composed of the CEO. The remuneration associated with this post is less than £60,000 for the accounting period. No Trustees are involved in the key management of the charity and none received any remuneration during the reporting period.

### 10. EMPLOYEE BENEFITS

There are no employees who are Trustees and no employees received employee benefits (excluding employer pension costs) of more than £60,000 (€70,000) for the reporting period.

### 11. TANGIBLE ASSETS

	Long Leasehold Property	Fixtures, Fittings and Equipment	Total
<b>Cost</b>	£	£	£
At 1 April 2024	-	14,921	14,921
Additions	-	-	-
Sale/Disposal	-	-	-
	<u>-</u>	<u>14,921</u>	<u>14,921</u>
<b>At 31 March 2025</b>	<b>-</b>	<b>14,921</b>	<b>14,921</b>
<b>Depreciation</b>			
At 1 April 2024	-	5,759	5,759
Charge for the financial year	-	2,984	2,984
Sale/Disposal	-	-	-
	<u>-</u>	<u>8,743</u>	<u>8,743</u>
<b>At 31 March 2025</b>	<b>-</b>	<b>8,743</b>	<b>8,743</b>
<b>Net Book Value</b>			
At 31 March 2025	<u>-</u>	<u>6,178</u>	<u>6,178</u>
At 31 March 2024	<u>-</u>	<u>9,162</u>	<u>9,162</u>

# Irish Chaplaincy

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2025

### 12. DEBTORS

	2025	2024
	£	£
Other debtors	0	11,883
Prepayments and accrued income	<u>1,048</u>	<u>1,165</u>
<b>Total</b>	<b><u>1,048</u></b>	<b><u>13,048</u></b>

### 13. CREDITORS

<b>Amounts falling due within one year</b>	2025	2024
	£	£
Trade creditors	6,662	101
Taxation and social security costs (Note 14)	-	-
Other creditors	535	462
Accruals and deferred income:	161,003	121,499
Pension accrual	1,514	1,843
Other accruals	<u>-</u>	<u>-</u>
<b>Total</b>	<b><u>169,714</u></b>	<b><u>123,905</u></b>

### 14. TAXATION AND SOCIAL SECURITY

	2025
	£
<b>Creditors:</b>	
PAYE / NI	<u>-</u>

### 15. RESERVES

	2025
	£
At the beginning of the year	426,853
Surplus for the financial year	<u>9,464</u>
At the end of the year	<b><u>436,317</u></b>

# Irish Chaplaincy

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2025

### FUNDS

#### 16.1 Reconciliation of Movement in Funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 April 2023	261,740	17,965	279,705
Movement during the financial year	<u>94,445</u>	<u>52,703</u>	<u>147,148</u>
At 31 March 2024	356,185	70,668	426,853
Movement during the financial year	<u>54,961</u>	<u>-45,497</u>	<u>9,464</u>
<b>At 31 March 2025</b>	<b><u>411,146</u></b>	<b><u>25,171</u></b>	<b><u>436,317</u></b>

#### 16.2 Analysis of Movements on Funds

	Balance 1 April 2024	Income	Expenditure	Balance 31 March 2025
Description	£	£	£	£
Restricted funds	70,668	460,060	505,557	25,171
Unrestricted funds	<u>356,185</u>	<u>54,961</u>	<u>-</u>	<u>411,146</u>
<b>Total funds</b>	<b><u>426,853</u></b>	<b><u>515,021</u></b>	<b><u>505,557</u></b>	<b><u>436,317</u></b>

#### 17. RELATED PARTY TRANSACTIONS

There have been no transactions with trustees or related parties that require disclosure in the reporting period. None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

#### 18. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

#### 19. CASH AND CASH EQUIVALENTS

Cash and Receivables: The year-end balances are as follows:

- Current account: £29,191
- Deposit account: £567,712
- Paypal account: £67
- Metro Bank: £754
- FairFX: £1,079

Creditors, Accruals and Deferred income: The charity has creditors which are included in Note 13. They consist of trade creditors, other creditors (Lloyds credit card) and Accruals & Deferred income. The figure for Accruals consists of the Year End Accounts & Audit fees of total £5,000 and the deferred income amounts to £145,035.

## **Irish Chaplaincy NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 March 2025

### **20. DEFERRED INCOME**

- 1) Catholic Bishop Conference: A grant of £57,326 was received in October 2024 and belongs to the period from April to December 2025
- 2) Assumption Sisters Legacy Trust: A total grant of £29,808 was received in Dec 2024 out of which £19,872 belongs to the period April to November 2025
- 3) Irish Government ESP: A grant of £271,350 was received in August 2024, out of which £67,838 was deferred to the 2025-26 year.

### **21. GOVERNMENT OF IRELAND: EMIGRANT SUPPORT PROGRAMME**

An Emigrant Support Programme (ESP) grant of £271,350 was received for the year from 1st July 2024 to 30th June 2025. The funds were restricted for the following projects: Outreach Services (ICOS) - £68,250; Prison Outreach (ICPO) - £164,250; Traveller Equality Project - £38,850. Nine months grant income was utilized in the period to 31st March 2024. Three months grant income amounting to £67,838 has been deferred to the 2025-26 year and will be utilized by 30th June 2025. Three months grant income amounting to £61,750 deferred from 2024-25 has been utilised this year.

**IRISH CHAPLAINCY**

England & Wales - Charity number 1160365

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# Accounts

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Charity Number: 1160365

**Irish Chaplaincy**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 March 2024**

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## Irish Chaplaincy TRUSTEES' AND OTHER INFORMATION

<b>Trustees</b>	Ms Clare Coffey (Chairperson) Ms Susan O'Malley (Treasurer) Mr Tony Walsh Mr Andrew Cusack Mr Conor Davis Fr John Deehan Ms Jayne Baker Mr Paul Gavin
<b>Chairperson</b>	Ms Clare Coffey
<b>Chief Executive Officer</b>	<del>Mr Eddie Gilmore (to September 2023)</del>
<b>Charity Number in England and Wales</b>	1160365
<b>Principal Address</b>	52 Camden Square London NW1 9XB
<b>Auditors</b>	Evangelos Charalampous FCCA Auditor Chartered Certified Accountants and Statutory Auditor on behalf of N7 Accountants Limited Central House, 1 Ballards Lane London N3 1LQ
<b>Principal Bankers</b>	Unity Trust Bank Nine Brindleyplace Birmingham B1 2HB

# Irish Chaplaincy TRUSTEES' REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The charity trustees for the purpose of charity law are known as members of the board of trustees.

In this report the trustees of Irish Chaplaincy present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

## Mission, Objectives and Strategy

### Mission Statement

#### Principal Activities

The Irish Chaplaincy is a social action non-governmental organisation (NGO) whose principal aim is to provide advocacy and culturally sensitive support for Irish immigrants and other people of Irish heritage in England and Wales.

### Objectives

#### Objectives and Activities

Rooted in the tradition of Catholic Social Teaching, the charitable objects of the charity are:

- To relieve poverty and advance health amongst people of all faiths and none, and in particular those of Irish nationality or descent, and to provide advocacy on their behalf with statutory authorities and other organisations;
- To develop the capacity of socially and economically disadvantaged Irish persons in such a way that they are better able to meet their needs and participate more fully in society.

This is addressed with free support through these activity areas:

- Community Outreach Project: Advice, pastoral support, signposting, and arranging volunteer opportunities for Irish people or those of Irish heritage.
- Prisoners Project: A prison visiting, information and advocacy service for Irish prisoners in England and Wales and their families.
- Seniors Project: Pastoral outreach and befriending to alleviate the social exclusion and loneliness of older Irish people, and to offer a knowledgeable, compassionate and comforting presence for end of life issues and funeral arrangements.
- Travellers Project: Research, advocacy and education to promote equality and improve the situation of Travellers within the criminal justice system; also to provide pre- and post- release support.

Irish Chaplaincy meets its public benefit obligation by building relationships with vulnerable and marginalised Irish people and providing them with culturally sensitive support to improve their wellbeing. In planning their operations for the year, the Trustees have given due regard to the Charity Commission's guidance on public benefit, and in particular the guidance for faith-based charities as well as the guidance for charities addressing disadvantage faced by people who share a protected characteristic.

#### Achievements and Performance

The Irish Chaplaincy continues to serve those most marginalised from the Irish community in England and Wales. Our projects support the dignity and humanity of elderly Irish people, Irish people in prisons and the Traveller community. It is the personal connection that makes the difference to people's lives and is something that our team takes great pride in delivering. The team is adept at responding to anything that comes their way and we appreciate their gifts, talents and expertise.

The charity's financial position remained stable this year due to the generosity of funders, donations and service contracts. Staff salaries are our largest expenditure and have increased considerably over the past few years as we try to balance rewarding staff within our financial envelope. This is something we will continue to pay close attention to. With a vacant CEO role for seven months, the Board of Trustees has been called upon more than ever before. They have stepped up, going above and beyond to ensure that the charity continued to function well. Special thanks also go to Paul Raymond for the extra service he gave in the intervening period without a CEO.

We continue to be grateful for the funding we receive from the Irish Government and the Irish Bishops' Conference in addition to the grants awarded by a range of benefactors. We recognise that in these straitened times these gifts are harder to come by and rely on than ever before. We continue to deploy funding where it has the most effect and impact for the most vulnerable.

# Irish Chaplaincy TRUSTEES' REPORT

for the financial year ended 31 March 2024

## Strategy

Irish Chaplaincy provides support for some of the most vulnerable people in the Irish community. Our charitable work largely takes place behind closed (or locked) doors, so there is little that is visible to the general public. But for the lonely and anxious people we see in bare prison cells, gloomy poorly-appointed flats, care homes, hostels, hospitals and hospices, our visits and casework actions make a great deal of difference to their wellbeing. In this past year the Irish Chaplaincy's employees were assisted in these charitable activities by the time and talents of 40 volunteers.

While our **Community Outreach Project** provides oversight and administrative support for all of the Irish Chaplaincy's other projects, it offers a catch-all function fielding daily enquiries from people throughout the UK and Ireland. This entails responding to individuals and families in crisis situations or simply seeking Irish-specific advice or information. We also receive enquiries from statutory authorities, clergy and various other professionals asking for advice and information regarding how best to support the needs of the Irish people who are in their care. We continue to nourish Irish culture and heritage through community events such as St Brigid's Day and pastoral engagements, such as Lenten retreats.

Our largest outreach is to **Irish prisoners** and their family members. Our caseworkers and managers are well known and well respected within the prison estate and this has enabled us to continue to visit prisons regularly, meeting clients in groups, individually or having conversations through a locked cell door. This is one of our key strengths. It enables us to reach clients and build relationships of trust which is no mean feat in a prison estate which is overcrowded and under-staffed. Our team continued to distribute newsletter and in cell resources, including special packs for women, and various other publications to Irish people in prison to instill pride in their heritage and to keep a sense of not being alone. Not every Irish person will get a visit from a friend or family member so, for these individuals, post from the Irish Chaplaincy is especially important. However, supporting families to keep connected (where it is safe to do so) is a key factor in reducing recidivism. To this end we continue to provide prisoners with phone credit and, where needed, small release grants to provide vitally important financial assistance in the immediate hours and days post-release.

Changes in regime rules, staff changes, prison chaplaincy vacancies – these are just some of the challenges which we encounter when arranging prison visits. Whilst we have long and medium-term visiting schedules, it is not unusual for prisons to make last-minute changes. Flexibility is always required. Notwithstanding the challenges, we have managed to offer a steady programme of prison visits and follow-up casework.

Our **Seniors programme**, which began in 2005, is concerned with the welfare of older Irish people living alone and sometimes in material hardship. End of life care is a central element of the support the Irish Chaplaincy provides to Seniors. This is a growing area of work which is intrinsically linked with our wider mission to provide outreach to vulnerable Irish people.

We have the great privilege of being asked by people to journey with them in the final years, months and weeks of their lives. It is a process that is multi-faceted, covering a range of emotional, spiritual and practical issues and considerations, e.g. will making and funeral planning, transition into a care setting, worries and concerns about getting frail and the process of dying and questions about the meaning of life and what lies beyond death. We also have a crucial role in outreach to a person's family and friends at this time and also bereavement care. This involves supporting family and friends of a Senior, who in some cases may have not seen their relative for many years. Part of this bereavement support is helping family "fill in the gaps" about the person who has died and sharing sensitively our memories of them. This enables development in the grieving process and a continuation of the holistic service that we provide.

We remain in contact with many families and friends of our clients here and in Ireland, who have died over the years and who say this remembrance and contact from us is very important to them. Some are even able to attend our annual Chaplaincy Remembrance Service every November in London, which is very meaningful for them and wonderful for us.

Many clients of the **Traveller Resettlement Project** are serving IPP sentences who are many years over tariff. They struggle to satisfy the parole board for release which in turn has a negative impact on their mental health. With the pressures of overcrowding on prisons, the early release of some has caused an increase in clients with resettlement needs. We are responding to more clients who are being released homeless, without benefits set up, and no ID documents. This increases their anxiety and their risk of being recalled by probation.

There has also been an increase in complaints about healthcare in prisons. Access to healthcare has become more difficult and some clients have missed outside hospital appointments due to staff shortages in the prison. Given the pressures on the NHS, this then causes them to be discharged from the service. It is then difficult to get a re-referral. We continue to get regular new clients being referred to our service for support which increases the pressure on our resources.

We have supported many prisons with resources for Gypsy, Roma, Traveller History Month. We provided posters, newsletter, magazines and pens and, in some cases, supported prisons with refreshments for the groups/events. We have visited groups and given presentations about our work.

We continue to provide in-cell resources to all clients including CDs, books, colouring, mindfulness and diamond art.

# Irish Chaplaincy TRUSTEES' REPORT

for the financial year ended 31 March 2024

## Structure, Governance and Management

### Structure

The charity is structured as an independent Charitable Incorporated Organisation (registered as a body corporate under Part 11 of the Charities Act 2011) governed by a Constitution adopted 6 February 2015 and managed by a Board of Trustees. Created in 1957 as mission to Irish migrant workers in England, and registered in 1980 as an unincorporated trust, in 2015 Irish Chaplaincy was granted Charitable Incorporated Organisation (CIO) status in England and Wales by the Charity Commission.

The Trustees are responsible for the overall strategic direction of the charity. They approve the annual work plan and budget as presented by the CEO and staff team. The Board of Trustees meets at least quarterly to assess risk, review progress, approve financial reports, and assure public benefit of the charity's work. Decisions regarding the implementation of the work plan and budget are delegated to the CEO and staff team. The Board of Trustees will conduct a strategic review of the charity's purpose and aims in the next year.

### Results and Dividends

At the end of the financial year the charity has assets of £550,756 (2023 - £397,936) and liabilities of £123,905 (2023 - £118,231). The net assets of the charity have increased by £209,018.

### Financial Review

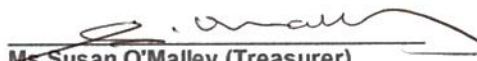
The charity's audited accounts for the year ended 31 March 2024 appear in the Financial Statements which accompany this Report. Throughout the year the charity's accounts are prepared and monitored by the Finance Officer in consultation with the CEO and staff team, and they are reviewed and approved by the Board of Trustees. Annual accounts are professionally audited and prepared by a Chartered Certified Accountant. We are grateful for the Irish Government's continued support of our charitable activities through major Emigrant Support Programme grants from the Department of Foreign Affairs and Trade. We also appreciate the financial support of the Irish Episcopal Commission for Emigrants. The Trustees consider that accumulating free reserve funds to cope with unforeseen events, contingencies and opportunities to be essential for protecting the charity's continued existence for the people it serves. As part of the commitment to prudent financial management of the charity's future, in 2011 the Board of Trustees adopted a Reserves Policy to reach a free reserves fund of four months operational costs as the minimum required to meet any eventualities. This fund is to be developed through non-restricted gifts and donations which are not required to meet current obligations. As of 31 March 2024 the free reserves available total £356,185 (Note 16.1).

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Irish Chaplaincy subscribes to and is compliant with the following:

- Charities Act 2011
- SORP 2015

Approved by the Board of Trustees on 14/1/2025 and signed on its behalf by:

  
Ms Clare Coffey  
Chairperson

  
Ms Susan O'Malley (Treasurer)  
Trustee

**Irish Chaplaincy**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

for the financial year ended 31 March 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:


- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 14/1/2025 and signed on its behalf by:

  
Ms Clare Coffey  
Chairperson

  
Ms Susan O'Malley (Treasurer)  
Trustee

# INDEPENDENT AUDITOR'S REPORT to the Members of Irish Chaplaincy

## Report on the audit of the financial statements

### Opinion

We have audited the charity financial statements of Irish Chaplaincy ('the charity') for the financial year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its surplus for the financial 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 Charities Act 2011.

### 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 ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the Provisions Available for Audits of Small Entities, in the circumstances set out in Note 3 to the financial statements, 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 the date when the financial statements are authorised for issue.

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

### Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of our 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' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; 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
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Irish Chaplaincy**

### **Responsibilities of trustees for the financial statements**

The trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditor's 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 is detailed below:

The procedures are capable of detecting misstatements in respect of irregularities, including fraud, to a reasonable level of assurance. It is not guaranteed that the audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

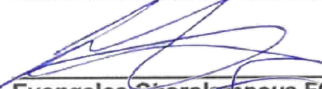
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

## **INDEPENDENT AUDITOR'S REPORT to the Members of Irish Chaplaincy**

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **The purpose of our audit work and to whom we owe our responsibilities**

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



**Evangelos Charalampous FCCA**  
**SENIOR STATUTORY AUDITOR**  
Chartered Certified Accountants and Statutory Auditor  
on behalf of N7 Accountants Limited  
Central House, 1  
Ballards Lane  
London  
N3 1LQ

**21/01/2025**  
.....

**Irish Chaplaincy**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the financial year ended 31 March 2024

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds	Funds	Funds	Funds	Funds
		2024	2024	2024	2023	2023	2023
	Notes	£	£	£	£	£	£
<b>Incoming Resources</b>							
Voluntary Income	4.1	9,407	3,470	12,877	15,810	690	16,500
Charitable activities							
Grants from governments and other co-founders	4.2	10,449	522,016	532,465	13,841	459,180	473,021
Investments	4.3	12,029	-	12,029	2,963	-	2,963
<b>Total incoming resources</b>		<b>31,885</b>	<b>525,486</b>	<b>557,371</b>	<b>32,614</b>	<b>459,870</b>	<b>492,484</b>
<b>Resources Expended</b>							
Charitable activities	5.1	19,700	472,783	492,483	21,118	458,422	479,540
<b>Net incoming/outgoing resources before Gains</b>		<b>12,185</b>	<b>52,703</b>	<b>64,888</b>	<b>11,496</b>	<b>1,448</b>	<b>12,944</b>
<b>Other Gains/(Losses)</b>							
Profit on Sale of Fixed Asset	11	82,260	-	82,260	-	-	-
<b>Net movement in funds for the financial year</b>		<b>94,445</b>	<b>52,703</b>	<b>147,148</b>	<b>11,496</b>	<b>1,448</b>	<b>12,944</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	16	261,740	17,965	279,705	250,244	16,517	266,761
<b>Total funds at the end of the year</b>		<b>356,185</b>	<b>70,668</b>	<b>426,853</b>	<b>261,740</b>	<b>17,965</b>	<b>279,705</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

**Irish Chaplaincy**  
**BALANCE SHEET**

as at 31 March 2024

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	11	<u>9,162</u>	<u>71,032</u>
<b>Current Assets</b>			
Debtors	12	13,048	5,012
Cash at bank and in hand		<u>528,548</u>	<u>321,892</u>
		<u>541,596</u>	<u>326,904</u>
<b>Creditors: Amounts falling due within one year</b>	13	(123,905)	(118,231)
<b>Net Current Assets</b>		<u>417,691</u>	<u>208,673</u>
<b>Total Assets less Current Liabilities</b>		<u>426,853</u>	<u>279,705</u>
<b>Funds</b>			
Restricted funds		70,668	17,965
General fund (unrestricted)	16	<u>356,185</u>	<u>261,740</u>
<b>Total funds</b>		<u>426,853</u>	<u>279,705</u>

\_\_\_\_\_  
Ms Clare Coffey  
Chairperson

\_\_\_\_\_  
Ms Susan O'Malley (Treasurer)  
Trustee

# Irish Chaplaincy

## ACCOUNTING POLICIES

for the financial year ended 31 March 2024

### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008 made under the Charities Act 2011. They also comply with the Statement of Recommended Practice (SORP 2015) and with SORP FRS 102. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

### Restricted funds

Restricted funds contain the grants received to run specific projects for the benefits of the charity's main objectives and the associated expenditure which relate to the project workers' wages and salaries and the projects running costs.

### Unrestricted designated funds

General funds are unrestricted funds and are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

### Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity receives it. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors and the legacy is received. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when received. All other income is accounted for on an accruals basis.

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Income from investments is included in full in the year in which it is received.

### Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

### Trade and Other Debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

### Trade and Other Creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method except where the effect of discounting would be immaterial. In such cases they are stated at cost.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	2% Straight line
Fixtures, fittings and equipment	-	20% Straight line

### Leasing

Rentals payable under operating leases are dealt with in the profit and loss account as incurred over the period of the rental agreement.

### Taxation

The charity is exempt from taxation under S505 Income and Corporation Taxes Act 1988.

**Irish Chaplaincy**  
**ACCOUNTING POLICIES**  
for the financial year ended 31 March 2024

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Statement of Financial Activities.

# Irish Chaplaincy

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

### 1. GENERAL INFORMATION

Irish Chaplaincy is a charity incorporated in the United Kingdom. The registered office of the company is 52 Camden Square, London, NW1 9XB which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

### 2. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

There are no sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

### 3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

### 4. INCOME

#### 4.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Sundry Donations	9,407	3,470	12,877	16,500

#### 4.2 CHARITABLE ACTIVITIES

##### Grants from governments and other co-funders

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
General Outreach	10,449	68,250	78,699	81,279
Prisoner Project	-	208,299	208,299	188,973
Traveller & Re-settlement	-	166,395	166,395	117,747
Seniors Project	-	79,072	79,072	85,022
<b>Total</b>	<b>10,449</b>	<b>522,016</b>	<b>532,465</b>	<b>473,021</b>

#### 4.3 INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Investment Income	12,029	-	12,029	2,963

### 5. EXPENDITURE

#### 5.1 Charitable Activities

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
General Outreach	45,032	17,616	30,828	93,476	96,078
Prisoner Project	156,712	16,160	23,464	196,336	189,675
Traveller & Re-settlement	94,639	4,780	18,655	118,074	100,470
Seniors Project	76,510	1,058	7,029	84,597	93,317
<b>Total</b>	<b>372,893</b>	<b>39,614</b>	<b>79,976</b>	<b>492,483</b>	<b>479,540</b>

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

continued

<b>5.2 Support Costs</b>	<b>Charitable Activities</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Advisory Group and Trustees Meetings Costs (Governance)	144	144	450
Rent Paid	17,344	17,344	19,237
Consultants, Dues & Subscriptions	16,296	16,296	7,373
Meetings and PR Costs	5,371	5,371	4,325
Depreciation	2,986	2,986	2,903
Audit Fees (Governance)	4,200	4,200	3,440
General Office	27,915	27,915	21,816
IT Costs	5,720	5,720	4,615
<b>Total</b>	<b>79,976</b>	<b>79,976</b>	<b>64,159</b>

**6 Analysis of Support Costs**

	<b>Basis of Apportionment</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Advisory Group and Trustees Meetings Costs (Governance)	Administration	144	450
Rent Paid	Staff Time	17,344	19,237
Consultants, Dues & Subscriptions	Usage	16,296	7,373
Meetings and PR Costs	Staff Time	5,371	4,325
	Unrestricted		
Depreciation	Activity	2,986	2,903
Audit Fees (Governance)	Administration	4,200	3,440
General Office	Staff Time	27,915	21,816
IT Costs	Usage	5,720	4,615
<b>Total</b>		<b>79,976</b>	<b>64,159</b>

**7 Net Incoming Resources**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Net Incoming Resources are stated after charging/(crediting):</b>		
Depreciation of tangible assets	2,984	2,903
Operating lease rentals - Office equipment	3,325	9,985
Auditor's remuneration - audit services	4,200	3,440

**8 Investment and Other Income**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Rent receivable - other income	-	-
Bank interest	12,029	2,963
<b>Total</b>	<b>12,029</b>	<b>2,963</b>

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

continued

**9. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive trustees) during the financial year was as follows:

	<b>2024</b>	2023
	<b>Number</b>	Number
Project Workers and Administration	11	11
Chief Executive Officer	1	1
	<u>12</u>	<u>12</u>
The staff costs comprise:		
	<b>2024</b>	2023
	£	£
Wages and salaries	323,764	331,746
Social security costs	26,062	28,152
Pension costs	16,879	18,258
	<u>366,705</u>	<u>378,156</u>

The Key Management is composed of the CEO. The remuneration associated with this post is less than £60,000 for the accounting period. No Trustees are involved in the key management of the charity and none received any remuneration during the reporting period.

**10. EMPLOYEE BENEFITS**

There are no employees who are Trustees and no employees received employee benefits (excluding employer pension costs) of more than £60,000 (€70,000) for the reporting period.

**11. TANGIBLE ASSETS**

	<b>Long Leasehold Property</b>	<b>Fixtures, Fittings and Equipment</b>	<b>Total</b>
<b>Cost</b>	£	£	£
At 1 April 2023	84,700	6,047	90,747
Additions	-	8,874	8,874
Sale/Disposal	(84,700)	-	(84,700)
<b>At 31 March 2024</b>	<u>-</u>	<u>14,921</u>	<u>14,921</u>
<b>Depreciation</b>			
At 1 April 2023	16,940	2,775	19,715
Charge for the financial year	-	2,984	2,984
Sale/Disposal	(16,940)	-	(16,940)
<b>At 31 March 2024</b>	<u>-</u>	<u>5,759</u>	<u>5,759</u>
<b>Net Book Value</b>			
At 31 March 2024	<u>-</u>	<u>9,162</u>	<u>9,162</u>
At 31 March 2023	<u>67,760</u>	<u>3,272</u>	<u>71,032</u>
Sale Proceeds (not part of book value)	<u>150,000</u>	<u>-</u>	<u>150,000</u>

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

continued

During the year, the charity sold its long leasehold property for £150,000. The property had an original cost of £84,700 and accumulated depreciation of £16,940, resulting in a net book value of £67,760 at the time of sale. The sale generated a profit of £82,260, which has been included in the Statement of Financial Activities under "Other Income."

**12. DEBTORS**

	2024	2023
	£	£
Other debtors	11,883	3,500
Prepayments and accrued income	<u>1,165</u>	<u>1,512</u>
<b>Total</b>	<b><u>13,048</u></b>	<b><u>5,012</u></b>

**13. CREDITORS**

	2024	2023
	£	£
<b>Amounts falling due within one year</b>		
Trade creditors	101	-
Taxation and social security costs (Note 14)	-	-
Other creditors	462	675
Accruals and deferred income:	121,499	117,556
Pension accrual	1,843	-
Other accruals	<u>-</u>	<u>-</u>
<b>Total</b>	<b><u>123,905</u></b>	<b><u>118,231</u></b>

**14. TAXATION AND SOCIAL SECURITY**

	2024	2023
	£	£
<b>Creditors:</b>		
PAYE / NI	<u>-</u>	<u>-</u>

**15. RESERVES**

	2024	2023
	£	£
At the beginning of the year	279,705	266,761
Surplus for the financial year	<u>147,148</u>	<u>12,944</u>
At the end of the year	<b><u>426,853</u></b>	<b><u>279,705</u></b>

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 March 2024

**16. FUNDS**

**16.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2022	250,244	16,517	266,761
Movement during the financial year	11,466	1,448	12,944
At 31 March 2023	261,740	17,965	279,705
Movement during the financial year	94,445	52,703	147,148
At 31 March 2024	<u>356,185</u>	<u>70,668</u>	<u>426,853</u>

**16.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 April 2023 £	Income £	Expenditure £	Profit from the Sale of Fixed asset £	Balance 31 March 2024 £
<b>Restricted funds</b>					
Restricted	17,965	525,486	472,783	-	70,668
<b>Unrestricted funds</b>					
Unrestricted	261,740	31,885	19,700	82,260	356,185
<b>Total funds</b>	<u>279,705</u>	<u>557,371</u>	<u>492,483</u>	<u>82,260</u>	<u>426,853</u>

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 March 2024

**17. RELATED PARTY TRANSACTIONS**

There have been no transactions with trustees or related parties that require disclosure in the reporting period. None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

**18. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**19. CASH AND CASH EQUIVALENTS**

Cash and Receivables: The year-end balances are as follows:

- Current account: £14,564
- Deposit account: £509,402
- Paypal account: £45
- Metro Bank: £1,737
- FairFX: £2,800

Creditors, Accruals and Deferred income: The charity has creditors which are included in Note 13. They consist of other creditors, Lloyds credit card. The figure for Accruals consists of the Auditor's fees £4,200 and the deferred income amounts to £117,299.

**20. DEFERRED INCOME**

- 1) Catholic Bishop Conference: A grant of £30,000 was received in Jan 2024 was fully deferred to the 2024-25 year.
- 2) Assumption Sisters Legacy Trust: A grant of £29,191 was received in November 2023 and £19,461 was deferred to the 2024-25 year. A grant of £19,069 which was deferred to the 2023-24 year has been fully utilized in this accounting period.
- 3) Irish Government ESP: A grant of £271,350 was received in August 2023. £67,838 was deferred to the 2024-25 year. A grant of £61,750 which was deferred to the 2023-24 year has been fully utilized in this accounting period.

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

continued

**21. GOVERNMENT OF IRELAND: EMIGRANT SUPPORT PROGRAMME**

An Emigrant Support Programme (ESP) grant of £271,350 was received for the year from 1st July 2023 to 30th June 2024. The funds were restricted for the following projects: Outreach Services (ICOS) - £68,250; Prison Outreach (ICPO) - £164,250; Traveller Equality Project - £38,850. Nine months grant income was utilized in the period to 31st March 2023. Three months grant income amounting to £67,838 has been deferred to the 2024-25 year and will be utilized by 30th June 2024. Three months grant income amounting to £61,750 deferred from 2023-24 has been utilized this year.



**IRISH CHAPLAINCY**

England & Wales - Charity number 1160365

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# Accounts

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Charity Number: 1160365

**Irish Chaplaincy**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 March 2023**

**Katherine Tully**  
**Senior Statutory Auditor**  
**Chartered Certified Accountants and Statutory Auditor**  
**on behalf of Allen Tully & Co**  
**19 Palace Square**  
**London**  
**SE19 2LT**

# Irish Chaplaincy

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## **Irish Chaplaincy TRUSTEES' AND OTHER INFORMATION**

<b>Trustees</b>	Ms Clare Coffey (Chairperson) Ms Susan O'Malley (Treasurer) Mr Brendan McCarthy (Resigned 24 November 2022) Mr Tony Walsh Mr Andrew Cusack Mr Conor Davis Mr John Deehan Ms Jayne Baker Mr Paul Gavin
<b>Chairperson</b>	Ms Clare Coffey
<b>Chief Executive Officer</b>	Mr Eddie Gilmore
<b>Charity Number in England and Wales</b>	1160365
<b>Principal Address</b>	52 Camden Square London NW1 9XB
<b>Auditors</b>	Katherine Tully Senior Statutory Auditor Chartered Certified Accountants and Statutory Auditor on behalf of Allen Tully & Co 19 Palace Square London SE19 2LT
<b>Principal Bankers</b>	Unity Trust Bank Nine Brindleyplace Birmingham B1 2HB

# Irish Chaplaincy

## TRUSTEES' REPORT

for the financial year ended 31 March 2023

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The charity trustees for the purpose of charity law are known as members of the board of trustees.

In this report the trustees of Irish Chaplaincy present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

### Mission, Objectives and Strategy

#### Mission Statement

##### Principal Activities

Irish Chaplaincy is a social action non-governmental organization (NGO) whose principal aim is to provide advocacy and culturally sensitive support for Irish immigrants and other people of Irish heritage in England and Wales.

#### Objectives

##### Objectives and Activities

Rooted in the tradition of Catholic Social Teaching, the charitable objects of the charity are:

- To relieve poverty and advance health amongst people of all faiths and none, and in particular those of Irish nationality or descent, and to provide advocacy on their behalf with statutory authorities and other organisations;
- To develop the capacity of socially and economically disadvantaged Irish persons in such a way that they are better able to meet their needs and participate more fully in society.

This is addressed with free support through these activity areas:

- Community Outreach Project: Advice, pastoral support, signposting, and arranging volunteer opportunities for Irish people or those of Irish heritage.
- Prisoners Project: A prison visiting, information and advocacy service for Irish prisoners in England and Wales and their families.
- Seniors Project: Pastoral outreach and befriending to alleviate the social exclusion and loneliness of older Irish people, and to offer a knowledgeable, compassionate and comforting presence for end of life issues and funeral arrangements.
- Travellers Project: Research, advocacy and education to promote equality and improve the situation of Travellers within the criminal justice system; also to provide pre- and post- release support.

Irish Chaplaincy meets its public benefit obligation by building relationships with vulnerable and marginalised Irish people and providing them with culturally sensitive support to improve their wellbeing. In planning their operations for the year the Trustees have given due regard to the Charity Commission's guidance on public benefit, and in particular the guidance for faith-based charities as well as the guidance for charities addressing disadvantage faced by people who share a protected characteristic.

##### Achievements and Performance

It is some 66 years since the formation of the Irish Chaplaincy. Whilst our role has evolved over that period, one thing has remained constant: being in service to the Irish community. Our projects support the dignity and humanity of elderly Irish people, Irish people in prisons and the Traveller community. Given the long shadow cast by the isolation and loneliness of the COVID-19 lockdowns, our services were in more need than ever. Our expert and inspiring team brings a wealth of experience and empathy in their interactions with those we serve.

The cost of living crisis increased the burden on IC staff and those we serve, meaning that the Board of Trustees had to balance the need to maintain the financial security of the charity with the challenges faced by staff. The composition of the Board of Trustees remained stable throughout the year with the skills and experiences of the trustees a blessing in navigating the environment.

A significant tender was awarded to the Irish Chaplaincy in the summer by HMPPS to train officers in best practices for working with members of the GRT community in the prison's estate. This award came as a result of the hard work, expertise and reputation of the Irish Chaplaincy team. As a result of the tender award, we recruited a new member of staff to support the team.

Intergenerational connection continued to be a force for good in our seniors project with relationships with schools strengthened and connections deepened. Often times, our team accompanies those at the end of their lives and makes arrangements for their funerals. This can take a great personal and emotional toll on those involved.

# Irish Chaplaincy

## TRUSTEES' REPORT

for the financial year ended 31 March 2023

We continue to be grateful for the funding we receive from the Irish Government and the Irish Bishops' Conference in addition to the grants awarded by a range of benefactors. We recognise that in these straitened times these gifts are harder to come by and rely on than ever before. We continue to deploy funding where it has the most effect and impact for the most vulnerable.

### Strategy

Irish Chaplaincy provides support for some of the most vulnerable people in the Irish community. Our charitable work largely takes place behind closed (or locked) doors, so there is little that is visible to the general public. But for the lonely and anxious people we see in bare prison cells, gloomy poorly-appointed flats, care homes, hostels, hospitals and hospices, our visits and casework actions make a great deal of difference to their wellbeing. In this past year the Irish Chaplaincy's employees were assisted in these charitable activities by the time and talents of 40 volunteers.

While our Community Outreach Project provides oversight and administrative support for all of the Irish Chaplaincy's other projects, it offers a catch-all function fielding daily enquiries from people throughout the UK and Ireland. This entails responding to individuals and families in crisis situations or simply seeking Irish-specific advice or information. We also receive enquiries from statutory authorities, clergy and various other professionals asking for advice and information regarding how best to support the needs of the Irish people who are in their care.

Our largest outreach is to Irish prisoners and their family members. Prisons were slow to release after lockdowns with the situation perpetuated by staff shortages. However our team kept up their outreach through in-cell resource packs/distraction packs helping people cope with longer times locked in their cells and when prisons opened up, a return to face to face visiting. In the year ending 31 March 2023 we were in contact with 790 Irish women and men, 306 of them Travellers. This figure included 98 new clients. We sent 168 in-cell resource packs/distraction packs. We sent 303 information packs (New clients and a very high number of those who files are reopened or move prison usually receive a new pack). We completed approximately 3,351 casework actions, including general prisoner support (1,228 actions): financial (1,249), family support (137), licence transfer (47), resettlement (141), and documentation to help with receiving benefits and travel (102). We also supported around 200 family members via phone calls.

Our Seniors programme, which began in 2005, is concerned with the welfare of older Irish people living alone and sometimes in material hardship. In the year to 31st March 2023, we had 258 Open files, and there were 859 Casework Actions for 61 clients with mailouts sent to all 258. Casework actions included 435 calls out, x

48 calls received, and 85 house visits. There was also restricted access for outreach to care homes with significant numbers of elderly Irish. 'Keeping Connected' allowed 15 of our Seniors to have internet access using a pre-programmed computer Tablet. This gave access to preferences of religious services, music and radio from Ireland, internet access and face to face video contact with staff and volunteers.

Our Traveller Resettlement Project, started in 2019 continued to give through the gate support to Travellers coming out of London prisons and also began to have an impact on probation services nationally for the GRT community. The tender award to train HMPPS officers in best practices for engaging with the GRT community was a testament to the expertise within the Irish Chaplaincy team.

We continue to nourish Irish culture and heritage through community events and concerts, including our St Brigid's day celebrations.

### Structure, Governance and Management

#### Structure

The charity is structured as an independent Charitable Incorporated Organisation (registered as a body corporate under Part 11 of the Charities Act 2011) governed by a Constitution adopted 6 February 2015 and managed by a Board of Trustees. Created in 1957 as mission to Irish migrant workers in England, and registered in 1980 as an unincorporated trust, in 2015 Irish Chaplaincy was granted Charitable Incorporated Organisation (CIO) status in England and Wales by the Charity Commission.

The Trustees are responsible for the overall strategic direction of the charity. They approve the annual work plan and budget as presented by the CEO and staff team. The Board of Trustees meets at least quarterly to assess risk, review progress, approve financial reports, and assure public benefit of the charity's work. Decisions regarding the implementation of the work plan and budget are delegated to the CEO and staff team.

#### Results and Dividends

At the end of the financial year the charity has assets of £397,936 (2022 - £414,572) and liabilities of £118,231 (2022 - £147,811). The net assets of the charity have increased by £12,944.

#### Financial Review

The charity's audited accounts for the year ended 31 March 2023 appear in the Financial Statements which accompany this Report. Throughout the year the charity's accounts are prepared and monitored by the Finance Officer in consultation with the CEO and staff team, and they are reviewed and approved by the Board of Trustees. Annual accounts are professionally audited and prepared by a Chartered Certified Accountant We are grateful for the Irish Government's continued support of our charitable activities through major Emigrant Support Programme grants from the Department of Foreign Affairs and Trade. We also appreciate the financial support of the Irish Episcopal

## **Irish Chaplaincy TRUSTEES' REPORT**

for the financial year ended 31 March 2023

Commission for Emigrants. The Trustees consider that accumulating free reserve funds to cope with unforeseen events, contingencies and opportunities to be essential for protecting the charity's continued existence for the people it serves. As part of the commitment to prudent financial management of the charity's future, in 2011 the Board of Trustees adapted a Reserves Policy to reach a free reserves fund of four months operational costs as the minimum required to meet any eventualities. This fund is to be developed through non-restricted gifts and donations which are not required to meet current obligations. As of 31 March 2023 the free reserves available total £185,696.

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Irish Chaplaincy subscribes to and is compliant with the following:

- Charities Act 2011
- SORP 2015

Approved by the Board of Trustees on 29/11/2023 and signed on its behalf by:

\_\_\_\_\_  
**Ms Clare Coffey**  
Chairperson

\_\_\_\_\_  
**Ms Susan O'Malley (Treasurer)**  
Trustee

# **Irish Chaplaincy**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

for the financial year ended 31 March 2023

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 29/11/2023 and signed on its behalf by:

\_\_\_\_\_  
**Ms Clare Coffey**  
Chairperson

\_\_\_\_\_  
**Ms Susan O'Malley (Treasurer)**  
Trustee

# INDEPENDENT AUDITOR'S REPORT to the Members of Irish Chaplaincy

## Report on the audit of the financial statements

### Opinion

We have audited the charity financial statements of Irish Chaplaincy ('the charity') for the financial year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note . The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its surplus for the financial 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 Charities Act 2011.

### 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 ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the Provisions Available for Audits of Small Entities, in the circumstances set out in Note 3 to the financial statements, 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 the date when the financial statements are authorised for issue.

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

### Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of our 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' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; 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
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Irish Chaplaincy

### **Responsibilities of trustees for the financial statements**

The trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditor's 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 is detailed below:

The procedures are capable of detecting misstatements in respect of irregularities, including fraud, to a reasonable level of assurance. It is not guaranteed that the audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Irish Chaplaincy**

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **The purpose of our audit work and to whom we owe our responsibilities**

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

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**KATHERINE TULLY**

**SENIOR STATUTORY AUDITOR**

Chartered Certified Accountants and Statutory Auditor

on behalf of Allen Tully & Co

19 Palace Square

London

SE19 2LT

29/11/2023

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# Irish Chaplaincy

## STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<b>Incoming Resources</b>							
Voluntary Income	4.1	15,810	690	16,500	8,741	7,804	16,545
Charitable activities							
- Grants from governments and other co-funders	4.2	13,841	459,180	473,021	33,726	413,063	446,789
Investments	4.3	2,963	-	2,963	3,308	-	3,308
<b>Total incoming resources</b>		<b>32,614</b>	<b>459,870</b>	<b>492,484</b>	<b>45,775</b>	<b>420,867</b>	<b>466,642</b>
<b>Resources Expended</b>							
Charitable activities	5.1	21,118	458,422	479,540	31,709	415,142	446,851
<b>Net incoming/outgoing resources before transfers</b>		<b>11,496</b>	<b>1,448</b>	<b>12,944</b>	<b>14,066</b>	<b>5,725</b>	<b>19,791</b>
Gross transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>11,496</b>	<b>1,448</b>	<b>12,944</b>	<b>14,066</b>	<b>5,725</b>	<b>19,791</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	16	250,244	16,517	266,761	236,178	10,792	246,970
<b>Total funds at the end of the year</b>		<b>261,740</b>	<b>17,965</b>	<b>279,705</b>	<b>250,244</b>	<b>16,517</b>	<b>266,761</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

# Irish Chaplaincy

## BALANCE SHEET

as at 31 March 2023

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	11	<u>71,032</u>	<u>73,133</u>
<b>Current Assets</b>			
Debtors	12	5,012	5,995
Cash at bank and in hand		<u>321,892</u>	<u>335,444</u>
		<b>326,904</b>	<b>341,439</b>
<b>Creditors: Amounts falling due within one year</b>	13	<u>(118,231)</u>	<u>(147,811)</u>
<b>Net Current Assets</b>		<u>208,673</u>	<u>193,628</u>
<b>Total Assets less Current Liabilities</b>		<u><b>279,705</b></u>	<u><b>266,761</b></u>
<b>Funds</b>			
Restricted funds		17,965	16,517
General fund (unrestricted)		<u>261,740</u>	<u>250,244</u>
<b>Total funds</b>	16	<u><b>279,705</b></u>	<u><b>266,761</b></u>

Approved by the Board of Trustees and authorised for issue on 29/11/2023 and signed on its behalf by

\_\_\_\_\_  
Ms Clare Coffey  
Chairperson

\_\_\_\_\_  
Ms Susan O'Malley (Treasurer)  
Trustee

# Irish Chaplaincy

## ACCOUNTING POLICIES

for the financial year ended 31 March 2023

### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008 made under the Charities Act 2011. They also comply with the Statement of Recommended Practice (SORP 2015) and with SORP FRS 102. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

### Restricted funds

Restricted funds contain the grants received to run specific projects for the benefits of the charity's main objectives and the associated expenditure which relate to the project workers' wages and salaries and the projects running costs.

### Unrestricted designated funds

General funds are unrestricted funds and are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

### Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity receives it. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors and the legacy is received. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when received. All other income is accounted for on an accruals basis.

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Income from investments is included in full in the year in which it is received.

### Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

### Trade and Other Debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

### Trade and Other Creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method except where the effect of discounting would be immaterial. In such cases they are stated at cost.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	2% Straight line
Fixtures, fittings and equipment	-	20% Straight line

### Leasing

Rentals payable under operating leases are dealt with in the profit and loss account as incurred over the period of the rental agreement.

### Taxation

The charity is exempt from taxation under S505 Income and Corporation Taxes Act 1988.

**Irish Chaplaincy**  
**ACCOUNTING POLICIES**  
for the financial year ended 31 March 2023

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Statement of Financial Activities.

# Irish Chaplaincy

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

### 1. GENERAL INFORMATION

Irish Chaplaincy is a charity incorporated in the United Kingdom. The registered office of the company is 52 Camden Square, London, NW1 9XB which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

### 2. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

There are no sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

### 3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

### 4. INCOME

4.1 DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £	
Sundry Donations	15,810	690	16,500	16,545	
<b>4.2 CHARITABLE ACTIVITIES</b>					
	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £	
<b>Grants from governments and other co-funders:</b>					
General Outreach	13,841	67,438	81,279	98,726	
Prisoner Project	-	188,973	188,973	174,497	
Traveller & Re-settlement	-	117,747	117,747	97,000	
Seniors Project	-	85,022	85,022	76,566	
	<b>13,841</b>	<b>459,180</b>	<b>473,021</b>	<b>446,789</b>	
<b>4.3 INVESTMENTS</b>					
	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £	
Investment Income	2,963	-	2,963	3,308	
<b>5. EXPENDITURE</b>					
5.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
General Outreach	69,313	1,503	25,262	96,078	95,172
Prisoner Project	156,039	17,851	15,785	189,675	181,332
Traveller & Re-settlement	85,035	3,681	11,754	100,470	73,786
Seniors Project	72,935	9,024	11,358	93,317	96,561
	<b>383,322</b>	<b>32,059</b>	<b>64,159</b>	<b>479,540</b>	<b>446,851</b>

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 March 2023

<b>5.2 SUPPORT COSTS</b>	<b>Charitable Activities £</b>	<b>2023 £</b>	<b>2022 £</b>
Advisory Group and Trustees Meetings Costs (Governance)	450	450	326
Rent Paid	19,237	19,237	19,721
Consultants, Dues & Subscriptions	7,373	7,373	4,340
Meetings and PR Costs	4,325	4,325	4,329
Depreciation	2,903	2,903	2,743
Audit Fees (Governance)	3,440	3,440	3,440
General Office	21,816	21,816	16,926
IT Costs	4,615	4,615	5,120
	<u>64,159</u>	<u>64,159</u>	<u>56,945</u>
<b>6. ANALYSIS OF SUPPORT COSTS</b>	<b>Basis of Apportionment</b>	<b>2023 £</b>	<b>2022 £</b>
Advisory Group and Trustees Meetings Costs (Governance)	Administration	450	326
Rent Paid	Staff Time	19,237	19,721
Consultants, Dues & Subscriptions	Usage	7,373	4,340
Meetings and PR Costs	Staff Time	4,325	4,329
Depreciation	Unrestricted Activity	2,903	2,743
Audit Fees (Governance)	Administration	3,440	3,440
General Office	Staff Time	21,816	16,926
IT Costs	Usage	4,615	5,120
		<u>64,159</u>	<u>56,945</u>
<b>7. NET INCOMING RESOURCES</b>		<b>2023 £</b>	<b>2022 £</b>
<b>Net Incoming Resources are stated after charging/(crediting):</b>			
Depreciation of tangible assets		2,903	2,743
Operating lease rentals			
- Office equipment		9,985	7,700
Auditor's remuneration:			
- audit services		3,440	3,440
		<u>64,159</u>	<u>56,945</u>
<b>8. INVESTMENT AND OTHER INCOME</b>		<b>2023 £</b>	<b>2022 £</b>
Rent receivable - other income		-	3,200
Bank interest		2,963	108
		<u>2,963</u>	<u>3,308</u>

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 March 2023

**9. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive trustees) during the financial year was as follows:

	<b>2023</b> <b>Number</b>	2022 Number
Project Workers and Administration	11	10
Chief Executive Officer	1	1
	<u>12</u>	<u>11</u>

The staff costs comprise:

	<b>2023</b> <b>£</b>	2022 £
Wages and salaries	<b>331,746</b>	305,550
Social security costs	<b>28,152</b>	24,858
Pension costs	<b>18,258</b>	17,195
	<u><b>378,156</b></u>	<u>347,603</u>

The Key Management is composed of the CEO. The remuneration associated with this post is less than £60,000 for the accounting period. No Trustees are involved in the key management of the charity and none received any remuneration during the reporting period.

**10. EMPLOYEE BENEFITS**

There are no employees who are Trustees and no employees received employee benefits (excluding employer pension costs) of more than £60,000 (€70,000) for the reporting period.

**11. TANGIBLE FIXED ASSETS**

	<b>Long leasehold property</b> <b>£</b>	<b>Fixtures, fittings and equipment</b> <b>£</b>	<b>Total</b> <b>£</b>
<b>Cost</b>			
At 1 April 2022	84,700	5,245	89,945
Additions	-	802	802
At 31 March 2023	<u>84,700</u>	<u>6,047</u>	<u>90,747</u>
<b>Depreciation</b>			
At 1 April 2022	15,246	1,566	16,812
Charge for the financial year	1,694	1,209	2,903
At 31 March 2023	<u>16,940</u>	<u>2,775</u>	<u>19,715</u>
<b>Net book value</b>			
At 31 March 2023	<u><b>67,760</b></u>	<u><b>3,272</b></u>	<u><b>71,032</b></u>
At 31 March 2022	<u>69,454</u>	<u>3,679</u>	<u>73,133</u>

**12. DEBTORS**

	<b>2023</b> <b>£</b>	2022 £
Other debtors	<b>3,500</b>	4,860
Prepayments and accrued income	<b>1,512</b>	1,135
	<u><b>5,012</b></u>	<u>5,995</u>

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 March 2023

<b>13. CREDITORS</b>		<b>2023</b>	<b>2022</b>		
<b>Amounts falling due within one year</b>		<b>£</b>	<b>£</b>		
Trade creditors		-	99		
Taxation and social security costs (Note 14)		-	8,138		
Other creditors		<b>675</b>	457		
Accruals and deferred income:					
Pension accrual		-	2,476		
Other accruals		<b>117,556</b>	136,641		
		<b>118,231</b>	147,811		
<b>14. TAXATION AND SOCIAL SECURITY</b>		<b>2023</b>	<b>2022</b>		
		<b>£</b>	<b>£</b>		
<b>Creditors:</b>					
PAYE / NI		-	8,138		
<b>15. RESERVES</b>		<b>2023</b>	<b>2022</b>		
		<b>£</b>	<b>£</b>		
At the beginning of the year		<b>266,761</b>	246,970		
Surplus for the financial year		<b>12,944</b>	19,791		
At the end of the year		<b>279,705</b>	266,761		
<b>16. FUNDS</b>					
<b>16.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	
At 1 April 2021		236,178	10,792	246,970	
Movement during the financial year		14,066	5,725	19,791	
At 31 March 2022		250,244	16,517	266,761	
Movement during the financial year		11,496	1,448	12,944	
At 31 March 2023		<b>261,740</b>	<b>17,965</b>	<b>279,705</b>	
<b>16.2 ANALYSIS OF MOVEMENTS ON FUNDS</b>					
	<b>Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance</b>
	<b>1 April</b>			<b>between</b>	<b>31 March</b>
	<b>2022</b>			<b>funds</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds</b>					
Restricted	16,517	459,870	458,422	-	17,965
<b>Unrestricted funds</b>					
Unrestricted	250,244	32,614	21,118	-	261,740
<b>Total funds</b>	<b>266,761</b>	<b>492,484</b>	<b>479,540</b>	<b>-</b>	<b>279,705</b>

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 March 2023

**16.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted funds	2,068	115,449	(115,449)	2,068
Unrestricted general funds	68,964	211,455	(2,782)	277,637
	<b>71,032</b>	<b>326,904</b>	<b>(118,231)</b>	<b>279,705</b>

**17. RELATED PARTY TRANSACTIONS**

There have been no transactions with trustees or related parties that require disclosure in the reporting period. None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

**18. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**19. FINANCIAL INSTRUMENTS**

Cash and Receivables: The year-end balances are as follows:

- Current account: £36,953.
- Deposit account: £282,373.
- Paypal account: £1,744.
- Metro Bank: £822.

Creditors, Accruals and Deferred income: The charity has creditors which are included in Note 13 and are at amortized cost. They consist of other creditors, Lloyds credit card. The figure for Accruals consists of the Auditor's fees and other accrued expenses. The deferred income amounts to £112,973.

**20. DEFERRED INCOME**

- 1) Award for All: A grant of £9,900 which was received in December 2022 was fully deferred to the 2023-24 year.
- 2) City Bridge Trust: A grant of £38,850 was received in the 2022-23 year. The amount of £6,167 has been deferred to the 2023-24 year.
- 3) Cardinals Appeal: A grant of £10,000 was received in October 2022 was fully deferred to the 2023-24 year.
- 4) Assumption Sisters Legacy Trust: A grant of £28,604 was received in November 2022 and £19,069 was deferred to the 2023-24 year.
- 5) Irish Government ESP: A grant of £271,350 was received in September 2022. £67,838 was deferred to the 2023-24 year. A grant of £61,750 which was deferred to the 2022-23 year has been fully utilized in this accounting period.

**21. TUDOR TRUST**

A grant of £100,000 was agreed at 26th October 2021 by the Tudor Trust to be paid over the following three years. A payment of £34,000 was paid to cover the Traveller Resettlement project. This was to cover the period from the 01/04/2022 to 31/03/2023.

**22. CITY BRIDGE TRUST**

A grant of £74,000 was agreed by the City Bridge Trust over a two year period, towards the full-time salary of a Pastoral Outreach Worker and associated project costs. The amount of £6,167 has been deferred to the 2023-24 year and the deferred amount of £6,167 for 2022-23 was fully utilized in this accounting period.

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 March 2023

**23. GOVERNMENT OF IRELAND: EMIGRANT SUPPORT PROGRAMME**

An Emigrant Support Programme (ESP) grant of £271,350 was received for the year from 1st July 2022 to 30th June 2023. The funds were restricted for the following projects: Outreach Services (ICOS) - £68,250; Prison Outreach (ICPO) - £164,250; Traveller Equality Project - £38,850. Nine months grant income was utilized in the period to 31st March 2023. Three months grant income amounting to £67,838 has been deferred to the 2023-24 year and will be utilized by 30th June 2024. Three months grant income amounting to £61,750 deferred from 2021-22 has been utilized this year.

**IRISH CHAPLAINCY**

England & Wales - Charity number 1160365

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# Accounts

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**Charity Number: 1160365**

**Irish Chaplaincy**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 March 2022**

**Katherine Tully**  
**Senior Statutory Auditor**  
**Chartered Certified Accountants and Statutory Auditor**  
**on behalf of Allen Tully & Co**  
**19 Palace Square**  
**London**  
**SE19 2LT**

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## **Irish Chaplaincy TRUSTEES' AND OTHER INFORMATION**

<b>Trustees</b>	Ms Clare Coffey (Chairperson) Ms Susan O'Malley (Treasurer) Mr Brendan McCarthy Mr Tony Walsh Mr Andrew Cusack Mr Conor Davis Fr John Deehan Ms Jayne Baker Mr Paul Gavin
<b>Chairperson</b>	Ms Clare Coffey
<b>Chief Executive Officer</b>	Mr Eddie Gilmore
<b>Charity Number in England and Wales</b>	1160365
<b>Principal Address</b>	52 Camden Square London NW1 9XB
<b>Auditors</b>	Katherine Tully Senior Statutory Auditor Chartered Certified Accountants and Statutory Auditor on behalf of Allen Tully & Co 19 Palace Square London SE19 2LT
<b>Bankers</b>	Unity Trust Bank Nine Brindleyplace Birmingham B1 2HB

# Irish Chaplaincy TRUSTEES' REPORT

for the financial year ended 31 March 2022

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 March 2022.

The financial statements are prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The charity trustees for the purpose of charity law are known as members of the board of trustees.

In this report the trustees of Irish Chaplaincy present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2022.

## **Mission, Objectives and Strategy**

### **Mission Statement**

Irish Chaplaincy is a social action non-governmental organization (NGO) whose principal aim is to provide advocacy and culturally sensitive support for Irish immigrants and other people of Irish heritage in England and Wales.

### **Objectives**

Rooted in the tradition of Catholic Social Teaching, the charitable objects of the charity are:

- To relieve poverty and advance health amongst people of all faiths and none, and in particular those of Irish nationality or descent, and to provide advocacy on their behalf with statutory authorities and other organisations;
- To develop the capacity of socially and economically disadvantaged Irish persons in such a way that they are better able to meet their needs and participate more fully in society.

This is addressed with free support through these activity areas:

- Community Outreach Project: Advice, pastoral support, signposting, and arranging volunteer opportunities for Irish people or those of Irish heritage.
- Prisoners Project: A prison visiting, information and advocacy service for Irish prisoners in England and Wales and their families.
- Seniors Project: Pastoral outreach and befriending to alleviate the social exclusion and loneliness of older Irish people, and to offer a knowledgeable, compassionate and comforting presence for end of life issues and funeral arrangements.
- Travellers Project: Research, advocacy and education to promote equality and improve the situation of Travellers within the criminal justice system; also to provide pre- and post- release support.

Irish Chaplaincy meets its public benefit obligation by building relationships with vulnerable and marginalised Irish people and providing them with culturally sensitive support to improve their wellbeing. In planning their operations for the year the Trustees have given due regard to the Charity Commission's guidance on public benefit, and in particular the guidance for faith-based charities as well as the guidance for charities addressing disadvantage faced by people who share a protected characteristic.

### **Achievements and Performance**

Over the past twelve months, the Irish Chaplaincy has continued to deliver its charitable objectives with creativity, optimism and determination. Many of the acute challenges presented by the COVID-19 lockdowns became chronic for the people we serve, with isolation in our senior population and prisons continuing beyond the lifting of national restrictions. This meant that the Irish Chaplaincy's work was more valuable and needed than ever.

Our small, expert and effective team met the challenges with fortitude. Highlights included the return to prison visiting that also extended into the North West of England, the delivery of specialist GRT training within the HMPPS estate as well as the expansion of our digital outreach programme with seniors in the community. The team's work has been met with continued appreciation and recognition from all they touch. Our work is more needed than ever.

# Irish Chaplaincy TRUSTEES' REPORT

for the financial year ended 31 March 2022

## Strategy

### Our work over the past twelve months

Whilst our Community Outreach Project provides oversight and administrative support for all of the Irish Chaplaincy's other projects, it provides a range of Irish-specific advice, information and support to people throughout the UK and Ireland. We also receive enquiries from statutory authorities, clergy and various other professionals asking for advice and information regarding how best to support the needs of the Irish people who are in their care.

Our largest outreach is to Irish prisoners and their family members. Due in part to prison staff shortages, visits to prisons were still largely restricted. We continued to send mail-outs and in-cell resource packs which helped people cope with longer times locked in their cells. In the year ending 31 March 2022 we saw an unprecedented turnover of the people we were in contact with. We communicated with 616 Irish women and men, 200 of them Travellers. This figure included 311 new clients. Despite staff working mainly from home, and changes in payments allowed to prisoners, we completed 3,514 casework actions from our London Office alone. Other support is offered by colleagues in Maynooth. Our advice, information and support included general prisoner support (1,455 actions): financial (1,451), family support (77), licence transfer enquiries (45), resettlement (133), and documentation to help with receiving benefits and travel or health care inquiries. We also supported around 200 family members via phone call/email support. A new Information pack is sent to every new prisoner or again when a prisoner informs us of a transfer to another prison. These contacts are often a lifeline to prisoners and the sole support they have.

Our work with Travellers in the criminal justice system included two successful pilot projects, with London Probation and with North West Probation, which involved assisting Travellers and their probation officers at the pre-sentence stage as well as providing training and guidance to HMPPS staff in working with members of the GRT community.

Our Seniors programme, which began in 2005, is concerned with the welfare of older Irish people living alone and sometimes in material hardship. In the year to 31 March 2022 we had 270 Open files, and there were 829 Casework Actions for 54 clients with mail-outs sent to all 270. Casework actions included 410 calls out, 57 calls received, and 61 house visits by staff and volunteers. Our 'Keeping Connected' project provided many of our Seniors with a pre-programmed computer Tablet. This gave access to preferences of religious services, music and radio from Ireland, internet access and face to face video contact with staff and volunteers.

## Structure, Governance and Management

### Structure

The charity is structured as an independent Charitable Incorporated Organisation (registered as a body corporate under Part 11 of the Charities Act 2011) governed by a Constitution adopted 6 February 2015 and managed by a Board of Trustees. Created in 1957 as mission to Irish migrant workers in England, and registered in 1980 as an unincorporated trust, in 2015 Irish Chaplaincy was granted Charitable Incorporated Organisation (CIO) status in England and Wales by the Charity Commission.

The Trustees are responsible for the overall strategic direction of the charity. They approve the annual work plan and budget as presented by the CEO and staff team. The Board of Trustees meets at least quarterly to assess risk, review progress, approve financial reports, and assure public benefit of the charity's work. Decisions regarding the implementation of the work plan and budget are delegated to the CEO and staff team.

### Results

At the end of the financial year the charity has assets of £414,572 (2021 - £407,300) and liabilities of £147,811 (2021 - £160,330). The net assets of the charity have increased by £19,791.

### Financial Review

The charity's audited accounts for the year ended 31 March 2022 appear in the Financial Statements which accompany this Report. Throughout the year the charity's accounts are prepared and monitored by the Finance Officer in consultation with the CEO and staff team, and they are reviewed and approved by the Board of Trustees. Annual accounts are professionally audited and prepared by a Chartered Certified Accountant. We are grateful for the Irish Government's continued support of our charitable activities through major Emigrant Support Programme grants from the Department of Foreign Affairs and Trade. We also appreciate the financial support of the Irish Episcopal Commission for Emigrants. The Trustees consider that accumulating free reserve funds to cope with unforeseen events, contingencies and opportunities to be essential for protecting the charity's continued existence for the people it serves. As part of the commitment to prudent financial management of the charity's future, in 2011 the Board of Trustees adapted a Reserves Policy to reach a free reserves fund of four months operational costs as the minimum required to meet any eventualities. This fund is to be developed through non-restricted gifts and donations which are not required to meet current obligations. As of 31 March 2022 the free reserves available total £177,111.

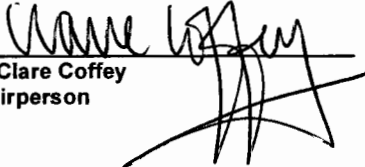
**Irish Chaplaincy**  
**TRUSTEES' REPORT**


for the financial year ended 31 March 2022

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Irish Chaplaincy subscribes to and is compliant with the following:

- Charities Act 2011
- SORP 2015

Approved by the Board of Trustees on 23/11/2022 and signed on its behalf by:

  
\_\_\_\_\_  
Ms Clare Coffey  
Chairperson

  
\_\_\_\_\_  
Ms Susan O'Malley (Treasurer)  
Trustee

**Irish Chaplaincy**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
for the financial year ended 31 March 2022

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on \_\_\_\_\_ and signed on its behalf by:

  
\_\_\_\_\_  
Ms Clare Coffey  
Chairperson

  
\_\_\_\_\_  
Ms Susan O'Malley (Treasurer)  
Trustee

# INDEPENDENT AUDITOR'S REPORT to the Members of Irish Chaplaincy

## Report on the audit of the financial statements

### Opinion

We have audited the charity financial statements of Irish Chaplaincy ('the charity') for the financial year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out on page 13. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its surplus for the financial 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 Charities Act 2011.

### 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 ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the Provisions Available for Audits of Small Entities, in the circumstances set out in Note 8 to the financial statements, 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 the date when the financial statements are authorised for issue.

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

### Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of our 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' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; 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
- the trustees were not entitled to prepare the financial statements in accordance with the small company's regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Irish Chaplaincy**

### **Responsibilities of trustees for the financial statements**

The trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditor's 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 is detailed below:

The procedures are capable of detecting misstatements in respect of irregularities, including fraud, to a reasonable level of assurance. It is not guaranteed that the audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

## **INDEPENDENT AUDITOR'S REPORT to the Members of Irish Chaplaincy**

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **The purpose of our audit work and to whom we owe our responsibilities**

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

  
KATHERINE TULLY

**SENIOR STATUTORY AUDITOR**

Chartered Certified Accountants and Statutory Auditor

on behalf of Allen Tully & Co

19 Palace Square

London

SE19 2LT

.....23/11/2022

# Irish Chaplaincy

## STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
<b>Incoming Resources</b>							
Voluntary Income	9.1	8,741	7,804	16,545	11,542	9,664	21,206
Charitable activities							
- Grants from governments and other co-funders	9.2	33,726	413,063	446,789	76,075	413,190	489,265
Investments	9.3	3,308	-	3,308	2,909	-	2,909
<b>Total incoming resources</b>		<b>45,775</b>	<b>420,867</b>	<b>466,642</b>	<b>90,526</b>	<b>422,854</b>	<b>513,380</b>
<b>Resources Expended</b>							
Charitable activities	10.1	31,709	415,142	446,851	52,024	422,062	474,086
<b>Net incoming/outgoing resources before transfers</b>		<b>14,066</b>	<b>5,725</b>	<b>19,791</b>	<b>38,502</b>	<b>792</b>	<b>39,294</b>
Gross transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>14,066</b>	<b>5,725</b>	<b>19,791</b>	<b>38,502</b>	<b>792</b>	<b>39,294</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 April 2021	21	236,178	10,792	246,970	197,676	10,000	207,676
<b>Balances carried forward at 31 March 2022</b>		<b>250,244</b>	<b>16,517</b>	<b>266,761</b>	<b>236,178</b>	<b>10,792</b>	<b>246,970</b>

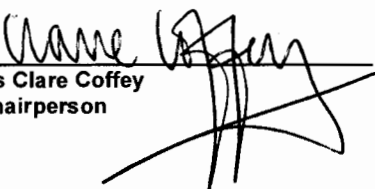
The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

**Irish Chaplaincy**  
**BALANCE SHEET**

as at 31 March 2022

	Notes	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible assets	16	73,133	73,216
<b>Current Assets</b>			
Debtors	17	5,995	2,174
Cash at bank and in hand		335,444	331,910
		341,439	334,084
<b>Creditors: Amounts falling due within one year</b>	18	(147,811)	(160,330)
<b>Net Current Assets</b>		193,628	173,754
<b>Total Assets less Current Liabilities</b>		266,761	246,970
<b>Funds</b>			
Restricted funds		16,517	10,792
General fund (unrestricted)		250,244	236,178
<b>Total funds</b>	21	266,761	246,970

Approved by the Board of Trustees and authorised for issue on 23/11/2022 and signed on its behalf by

  
Ms Clare Coffey  
Chairperson

  
Ms Susan O'Malley (Treasurer)  
Trustee

# Irish Chaplaincy

## ACCOUNTING POLICIES

for the financial year ended 31 March 2022

### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008 made under the Charities Act 2011. They also comply with the Statement of Recommended Practice (SORP 2015) and with SORP FRS 102. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

### **Restricted funds**

Restricted funds contain the grants received to run specific projects for the benefits of the charity's main objectives and the associated expenditure which relate to the project workers' wages and salaries and the projects running costs.

### **Unrestricted designated funds**

General funds are unrestricted funds and are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

### **Incoming Resources**

Voluntary income or capital is included in the Statement of Financial Activities when the charity receives it. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors and the legacy is received. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when received. All other income is accounted for on an accruals basis.

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Income from investments is included in full in the year in which it is received.

### **Trade and Other Debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

### **Trade and Other Creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method except where the effect of discounting would be immaterial. In such cases they are stated at cost.

### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	2% Straight line
Fixtures, fittings and equipment	-	20% Straight line

### **Leasing**

Rentals payable under operating leases are dealt with in the profit and loss account as incurred over the period of the rental agreement.

### **Taxation**

The charity is exempt from taxation under S505 Income and Corporation Taxes Act 1988.

### **Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Statement of Financial Activities.

# Irish Chaplaincy

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2022

### 1. GOVERNMENT OF IRELAND: EMIGRANT SUPPORT PROGRAMME

An Emigrant Support Programme (ESP) grant of £247,000 was received for the year from 1st July 2021 to 30th June 2022. The funds were restricted for the following projects: Outreach Services (ICOS) - £65,000; Prison Outreach (ICPO) - £145,000; Traveller Equality Project - £37,000. Nine months grant income was utilised in the period to 31st March 2022. Three months grant income amounting to £61,750 has been deferred to the 2022-23 year and will be utilised by 30th June 2023. Three months grant income amounting to £61,750 deferred from 2020-21 has been utilised this year.

### 2. CITY BRIDGE TRUST

A grant of £74,000 was agreed by the City Bridge Trust over a two year period, towards the full-time salary of a Pastoral Outreach Worker and associated project costs. The amount of £6,167 has been deferred to the 2022-23 year and will be utilised by 30th June 2023.

### 3. TUDOR TRUST

A grant of £100,000 was agreed by the Tudor Trust over the next three years. This can be used towards the Traveller resettlement project.

### 4. DEFERRED INCOME

1) Tudor Trust: A grant of £25,000 was received in July 2021 and has been fully utilised in the year. A grant of £34,000 which was received in March 2022 has been deferred to the 2022-23 year.

2) Caritas Westminster: A grant of £10,000 which was received in February 2022 was fully deferred to the 2022-23 year.

3) City Bridge Trust: A grant of £37,000 was received in the 2021-22 year. The amount of £6,167 has been deferred to the 2022-23 year.

4) Garfield Weston: A grant of £5,000 was received in February 2022 was fully deferred to the 2022-23 year.

5) IECE: A grant of £15,000 was received in December 2021 and was fully deferred to the 2022-23 year.

6) McGrath Charitable Trust: A grant of £500 was received in December 2021 and has been deferred to the 2022-23 year.

7) Irish Government ESP: A grant of 247,000 was received in September 2021. £61,750 was deferred to the 2022-23 year. A grant of £61,750 which was deferred to the 2021-22 year has been fully utilised in this accounting period.

### 5. FINANCIAL INSTRUMENTS

Cash and Receivables: The year-end balances are as follows:

- Current account: £155,052.
- Deposit account: £179,301.
- PayPal account: £1,983.

Creditors, Accruals and Deferred income: The charity has creditors which are included in Note 20 and are at amortised cost. They include amounts owed to HMRC and other creditors. The figure for Accruals consists in the Auditor's fees, pension costs and other accrued expenses. The deferred income amounts to £132,617.

### 6. GENERAL INFORMATION

Irish Chaplaincy is a charity incorporated in the United Kingdom. The registered office of the company is 52 Camden Square, London, NW1 9XB which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

### 7. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

There are no sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 March 2022

**8. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES**

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

**9. INCOME**

**9.1 DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Sundry Income	-	-	-	4,045
Sundry Donations	8,741	7,804	16,545	17,161
	<u>8,741</u>	<u>7,804</u>	<u>16,545</u>	<u>21,206</u>

**9.2 CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
General Outreach	23,726	65,000	88,726	131,075
Prisoner Project	-	174,497	174,497	184,300
Traveller Equality Project	-	37,000	37,000	37,000
Seniors Project	-	76,566	76,566	91,236
Resettlement Project	-	60,000	60,000	25,666
Other Grants	10,000	-	10,000	19,988
	<u>33,726</u>	<u>413,063</u>	<u>446,789</u>	<u>489,265</u>

**9.3 INVESTMENTS**

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Investment Income	3,308	-	3,308	2,909
	<u>3,308</u>	<u>-</u>	<u>3,308</u>	<u>2,909</u>

**10. EXPENDITURE**

**10.1 CHARITABLE ACTIVITIES**

	Direct Costs £	Other Costs £	Support Costs £	2022 £	2021 £
General Outreach	65,888	385	17,850	84,123	84,884
Traveller Equality Project	28,957	2,473	9,610	41,040	40,299
Seniors Project	70,558	13,399	12,604	96,561	105,645
Prisoner Project	144,964	22,206	14,162	181,332	181,514
Resettlement Project	31,957	119	670	32,746	41,756
Other Grants	9,000	-	2,049	11,049	19,988
	<u>351,324</u>	<u>38,582</u>	<u>56,945</u>	<u>446,851</u>	<u>474,086</u>

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2022

continued

<b>10.2 SUPPORT COSTS</b>	<b>Charitable Activities</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Rent Paid	19,721	19,721	25,297
General Office	16,926	16,926	17,469
Meetings and PR Costs	4,329	4,329	1,674
Audit Fees (Governance)	3,440	3,440	3,440
Advisory Group and Trustees Meetings Costs (Governance)	326	326	193
Depreciation	2,743	2,743	2,211
Legal and Professional	4,340	4,340	4,981
IT Costs	5,120	5,120	4,914
	<u>56,945</u>	<u>56,945</u>	<u>60,179</u>
<b>11. ANALYSIS OF SUPPORT COSTS</b>	<b>Basis of Apportionment</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Rent Paid	Staff Time	19,721	25,297
General Office	Staff Time	16,926	17,469
Meetings and PR Costs	Staff Time	4,329	1,674
Audit Fees (Governance)	Administration	3,440	3,440
Advisory Group and Trustees Meetings Costs (Governance)	Administration	326	193
Depreciation	Unrestricted Activity	2,743	2,211
Legal and Professional	Usage	4,340	4,981
IT Costs	Usage	5,120	4,914
		<u>56,945</u>	<u>60,179</u>
<b>12. NET INCOMING RESOURCES</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Net Incoming Resources are stated after charging/(crediting):</b>			
Depreciation of tangible assets		2,743	2,211
Operating lease rentals			
- Office equipment		7,700	7,178
Auditor's remuneration:			
- audit services		3,440	3,440
		<u>13,883</u>	<u>12,829</u>
<b>13. INVESTMENT AND OTHER INCOME</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Rent receivable - other income		3,200	2,700
Bank interest		108	209
		<u>3,308</u>	<u>2,909</u>

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 March 2022

**14. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2022 Number	2021 Number
Project Workers and Administration	10	9
Chief Executive Officer	1	1
	<u>11</u>	<u>10</u>

The staff costs comprise:

	2022 £	2021 £
Wages and salaries	305,550	299,655
Social security costs	24,858	25,415
Pension costs	17,195	18,489
	<u>347,603</u>	<u>343,559</u>

The Key Management is composed of the CEO. The remuneration associated with this post is less than £60,000 for the accounting period. No Trustees are involved in the key management of the charity and none received any remuneration during the reporting period.

**15. EMPLOYEE BENEFITS**

There are no employees who are Trustees and no employees received employee benefits (excluding employer pension costs) of more than £60,000 (€70,000) for the reporting period.

**16. TANGIBLE FIXED ASSETS**

	Long leasehold property £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 1 April 2021	84,700	2,585	87,285
Additions	-	2,660	2,660
	<u>84,700</u>	<u>5,245</u>	<u>89,945</u>
<b>Depreciation</b>			
At 1 April 2021	13,552	517	14,069
Charge for the financial year	1,694	1,049	2,743
	<u>15,246</u>	<u>1,566</u>	<u>16,812</u>
<b>Net book value</b>			
At 31 March 2022	<u>69,454</u>	<u>3,679</u>	<u>73,133</u>
At 31 March 2021	<u>71,148</u>	<u>2,068</u>	<u>73,216</u>

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2022

continued

<b>17. DEBTORS</b>		<b>2022</b>	<b>2021</b>		
		£	£		
Other debtors		4,860	1,734		
Prepayments and accrued income		1,135	440		
		<b>5,995</b>	<b>2,174</b>		
<b>18. CREDITORS</b>		<b>2022</b>	<b>2021</b>		
<b>Amounts falling due within one year</b>		£	£		
Trade creditors		99	299		
Taxation and social security costs (Note 19)		8,138	8,027		
Other creditors		457	390		
Accruals and deferred income:					
Pension accrual		2,476	2,273		
Other accruals		136,641	149,341		
		<b>147,811</b>	<b>160,330</b>		
<b>19. TAXATION AND SOCIAL SECURITY</b>		<b>2022</b>	<b>2021</b>		
		£	£		
<b>Creditors:</b>					
PAYE / NI		8,138	8,027		
<b>20. RESERVES</b>		<b>2022</b>	<b>2021</b>		
		£	£		
At 1 April 2021		246,970	207,676		
Surplus for the financial year		19,791	39,294		
At 31 March 2022		<b>266,761</b>	<b>246,970</b>		
<b>21. FUNDS</b>					
<b>21.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	
		£	£	£	
At 1 April 2020		197,676	10,000	207,676	
Movement during the financial year		38,502	792	39,294	
At 31 March 2021		236,178	10,792	246,970	
Movement during the financial year		14,066	5,725	19,791	
At 31 March 2022		<b>250,244</b>	<b>16,517</b>	<b>266,761</b>	
<b>21.2 ANALYSIS OF MOVEMENTS ON FUNDS</b>					
	<b>Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance</b>
	<b>1 April</b>			<b>between</b>	<b>31 March</b>
	<b>2021</b>			<b>funds</b>	<b>2022</b>
	£	£	£	£	£
<b>Restricted funds</b>					
Restricted	10,792	420,867	415,142	-	16,517
<b>Unrestricted funds</b>					
Unrestricted	236,178	45,775	31,709	-	250,244
<b>Total funds</b>	<b>246,970</b>	<b>466,642</b>	<b>446,851</b>	<b>-</b>	<b>266,761</b>

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2022

continued

**21.3 ANALYSIS OF NET ASSETS BY FUND**

	<b>Fixed assets - charity use</b>	<b>Current assets</b>	<b>Current liabilities</b>	<b>Total</b>
	£	£	£	£
Restricted funds	2,068	157,680	(143,231)	16,517
Unrestricted general funds	71,065	183,759	(4,580)	250,244
	<b>73,133</b>	<b>341,439</b>	<b>(147,811)</b>	<b>266,761</b>

**22. RELATED PARTY TRANSACTIONS**

There have been no transactions with trustees or related parties that require disclosure in the reporting period. None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

**23. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**IRISH CHAPLAINCY**

England & Wales - Charity number 1160365

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# Accounts

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Charity Number: 1160365

**Irish Chaplaincy**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 March 2021**

**Katherine Tully**  
**Senior Statutory Auditor**  
**Chartered Certified Accountants and Statutory Auditor**  
**on behalf of Allen Tully & Co**  
**19 Palace Square**  
**London**  
**SE19 2LT**

# Irish Chaplaincy

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## Irish Chaplaincy TRUSTEES' AND OTHER INFORMATION

<b>Trustees</b>	Ms Clare Coffey (Chairperson) Ms Susan O'Malley (Treasurer) Mr Brendan McCarthy Mr Tony Walsh Mr Andrew Cusack Mr Conor Davis Fr John Deehan Ms Jayne Baker (Appointed 13 January 2021) Mr Paul Gavin (Appointed 24 March 2021) Dr Mary Tilki (Resigned 8 October 2020)
<b>Chairperson</b>	Ms Clare Coffey
<b>Chief Executive Officer</b>	Mr Eddie Gilmore
<b>Charity Number in England and Wales</b>	1160365
<b>Principal Address</b>	52 Camden Square London NW1 9XB
<b>Auditors</b>	Katherine Tully Senior Statutory Auditor Chartered Certified Accountants and Statutory Auditor on behalf of Allen Tully & Co 19 Palace Square London SE19 2LT
<b>Bankers</b>	Unity Trust Bank Nine Brindleyplace Birmingham B1 2HB

# Irish Chaplaincy

## TRUSTEES' REPORT

for the financial year ended 31 March 2021

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 March 2021.

The financial statements are prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The charity trustees for the purpose of charity law are known as members of the board of trustees.

In this report the trustees of Irish Chaplaincy present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2021.

### Mission, Objectives and Strategy

#### Mission Statement

Irish Chaplaincy is a social action non-governmental organization (NGO) whose principal aim is to provide advocacy and culturally sensitive support for Irish immigrants and other people of Irish heritage in England and Wales.

#### Objectives

Rooted in the tradition of Catholic Social Teaching, the charitable objects of the charity are:

- To relieve poverty and advance health amongst people of all faiths and none, and in particular those of Irish nationality or descent, and to provide advocacy on their behalf with statutory authorities and other organisations;
- To develop the capacity of socially and economically disadvantaged Irish persons in such a way that they are better able to meet their needs and participate more fully in society.

This is addressed with free support through these activity areas:

- **Community Outreach Project:** Advice, pastoral support, signposting, and arranging volunteer opportunities for Irish people or those of Irish heritage.
- **Prisoners Programme:** A prison visiting, information and advocacy service for Irish prisoners in England and Wales and their families.
- **Seniors Programme:** Pastoral outreach and befriending to alleviate the social exclusion and loneliness of older Irish people, and to offer a knowledgeable, compassionate and comforting presence for end-of-life issues and funeral arrangements.
- **Travellers Project:** Research, advocacy and education to promote equality and improve the situation of Travellers within the criminal justice system.
- **Traveller Resettlement Project:** pre- and post-release support for Travellers in the criminal justice system.

Irish Chaplaincy meets its public benefit obligation by building relationships with vulnerable and marginalised Irish people and providing them with culturally sensitive support to improve their wellbeing. In planning their operations for the year, the Trustees have given due regard to the Charity Commission's guidance on public benefit, and in particular the guidance for faith-based charities as well as the guidance for charities addressing disadvantage faced by people who share a protected characteristic.

### Achievements and Performance

The testing environment which confronted us all in 2020 continued into 2021, requiring the ongoing tenacity, energy and creativity of the Irish Chaplaincy team. The call to serve - Irish prisoners and their families, elderly Irish in communities, and Irish travellers - has perhaps never been more acute. But serve them we did, complementing old ways with new, yet never compromising on the compassion and care, solidarity and empathy that runs through everything the Irish Chaplaincy does. Further details of the programmes are outlined below.

The Board of Trustees has been refreshed over the past twelve months with a new chair, Clare Coffey, and new members, bringing expertise and insights which have enriched our ability to steer and advise. Eddie Gilmore, our CEO who is now in his fourth year, continues to successfully cultivate relationships with partners and funders so the Irish Chaplaincy has the security and reputation to deliver on our promises.

We are grateful for the ongoing support and benevolence of the Department of Foreign Affairs in Dublin through the Emigrant Support Programme and the Irish Bishops' Conference as we are cognisant of the financial challenges they have faced over the past 18 months. Additional funders have been generous and gracious, enabling us to fund the pivot to new ways of working.

# Irish Chaplaincy

## TRUSTEES' REPORT

for the financial year ended 31 March 2021

### Our work over the past twelve months:

Irish Chaplaincy provides support for some of the most vulnerable people in the Irish community. Our charitable work largely takes place behind closed (or locked) doors, so there is little that is visible to the general public. But for the lonely and anxious people we see in bare prison cells, gloomy poorly-appointed flats, care homes, hostels, hospitals and hospices, our visits and casework actions make a great deal of difference to their wellbeing. In this past year the Irish Chaplaincy's employees were assisted in these charitable activities by the time and talents of 40 volunteers.

While our Community Outreach Project provides oversight and administrative support for all of the Irish Chaplaincy's other projects, it offers a catch-all function fielding daily enquiries from people throughout the UK and Ireland. This entails responding to individuals and families in crisis situations or simply seeking Irish-specific advice or information. We also receive enquiries from statutory authorities, clergy and various other professionals asking for advice and information regarding how best to support the needs of the Irish people who are in their care.

Our largest outreach is to Irish prisoners and their family members. Due to Covid-19 visits to prisons were and still are for the most, impossible. We increased mailouts and particularly of in-cell resource packs/distraction packs helping people cope with longer times locked in their cells. In the year ending 31 March 2021 we were in contact with 768 Irish women and men, 468 of them Travellers. This figure included 155 new clients. Despite staff working from home, and a change in payments allowed to prisoners, we completed approximately 6,800 casework actions, including general prisoner support (1726 actions): financial (2,364), family support (291), licence transfer (312), resettlement (259), and documentation to help with receiving benefits and travel. We also supported around 250 family members via phone calls.

Our Seniors programme, which began in 2005, is concerned with the welfare of older Irish people living alone and sometimes in material hardship. In the year to 31st March 2021, we had 248 Open files, and there were 748 Casework Actions for 67 clients with mailouts sent to all 248. Casework actions included 506 calls out, 34 calls received, and 45 house visits. There was also restricted access for outreach to care homes with significant numbers of elderly Irish. 'Keeping Connected' allowed 15 of our Seniors to have internet access using a pre-programmed computer Tablet. This gave access to preferences of religious services, music and radio from Ireland, internet access and face to face video contact with staff and volunteers.

Our Traveller Resettlement Project, started in 2019 continued to give through the gate support to Travellers coming out of London prisons and also began to have an impact on probation services nationally for the GRT community. Our work was mentioned no fewer than eight times, including in the 'Notable positive practice' section, of the HMPPS (Her Majesty's Prison and Probation Service) thematic review on 'Minority ethnic prisoners' experiences of rehabilitation and release planning':

*'HMPPS should support the development of culturally sensitive services for minority ethnic prisoners, which are designed to meet their specific needs and recognise the importance of identity. The potential contributions of suitable specialist community organisations should be explored as part of this endeavour.'* (October 2020).

### Structure, Governance and Management

#### Structure

The charity is structured as an independent Charitable Incorporated Organisation (registered as a body corporate under Part 11 of the Charities Act 2011) governed by a Constitution adopted 6 February 2015 and managed by a Board of Trustees. Created in 1957 as mission to Irish migrant workers in England, and registered in 1980 as an unincorporated trust, in 2015 Irish Chaplaincy was granted Charitable Incorporated Organisation (CIO) status in England and Wales by the Charity Commission.

The Trustees are responsible for the overall strategic direction of the charity. They approve the annual work plan and budget as presented by the CEO and staff team. The Board of Trustees meets at least quarterly to assess risk, review progress, approve financial reports, and assure public benefit of the charity's work. Decisions regarding the implementation of the work plan and budget are delegated to the CEO and staff team.

#### Results and Dividends

At the end of the financial year the charity has assets of £407,300 (2020 - £336,645) and liabilities of £160,330 (2020 - £128,969). The net assets of the charity have increased by £39,294.

# **Irish Chaplaincy**

## **TRUSTEES' REPORT**

for the financial year ended 31 March 2021

### **Financial Review**

The charity's audited accounts for the year ended 31 March 2021 appear in the Financial Statements which accompany this Report. Throughout the year the charity's accounts are prepared and monitored by the Finance Officer in consultation with the CEO and staff team, and they are reviewed and approved by the Board of Trustees. Annual accounts are professionally audited and prepared by a Chartered Certified Accountant. We are grateful for the Irish Government's continued support of our charitable activities through major Emigrant Support Programme grants from the Department of Foreign Affairs and Trade. We also appreciate the financial support of the Irish Episcopal Commission for Emigrants. The Trustees consider that accumulating free reserve funds to cope with unforeseen events, contingencies and opportunities to be essential for protecting the charity's continued existence for the people it serves. As part of the commitment to prudent financial management of the charity's future, in 2011 the Board of Trustees adapted a Reserves Policy to reach a free reserves fund of four months operational costs as the minimum required to meet any eventualities. This fund is to be developed through non-restricted gifts and donations which are not required to meet current obligations. As of 31 March 2021, the free reserves available total £160,788.

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Irish Chaplaincy subscribes to and is compliant with the following:

- Charities Act 2011
- SORP 2015

**Approved by the Board of Trustees on \_\_\_\_\_ and signed on its behalf by:**

\_\_\_\_\_  
**Ms Clare Coffey**  
Chairperson

\_\_\_\_\_  
**Ms Susan O'Malley (Treasurer)**  
Trustee

# **Irish Chaplaincy**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

for the financial year ended 31 March 2021

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Approved by the Board of Trustees on \_\_\_\_\_ and signed on its behalf by:**

\_\_\_\_\_  
**Ms Clare Coffey**  
**Chairperson**

\_\_\_\_\_  
**Ms Susan O'Malley (Treasurer)**  
**Trustee**

# INDEPENDENT AUDITOR'S REPORT to the Members of Irish Chaplaincy

## Report on the audit of the financial statements

### Opinion

We have audited the charity financial statements of Irish Chaplaincy ('the charity') for the financial year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out on page 13. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its surplus for the financial 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 Charities Act 2011.

### 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 ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the Provisions Available for Audits of Small Entities, in the circumstances set out in Note 10 to the financial statements, 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 the date when the financial statements are authorised for issue.

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

### Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of our 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' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; 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
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Irish Chaplaincy**

### **Responsibilities of trustees for the financial statements**

The trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditor's 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 is detailed below:

The procedures are capable of detecting misstatements in respect of irregularities, including fraud, to a reasonable level of assurance. It is not guaranteed that the audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Irish Chaplaincy**

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **The purpose of our audit work and to whom we owe our responsibilities**

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

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**KATHERINE TULLY**

**SENIOR STATUTORY AUDITOR**

Chartered Certified Accountants and Statutory Auditor

For and on behalf of Allen Tully & Co

19 Palace Square

London

SE19 2LT

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# Irish Chaplaincy

## STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
<b>Incoming Resources</b>							
Voluntary Income	11.1	11,542	9,664	21,206	9,750	-	9,750
Charitable activities							
- Grants from governments and other co-funders	11.2	76,075	413,190	489,265	61,697	383,093	444,790
Investments	11.3	2,909	-	2,909	3,111	-	3,111
<b>Total incoming resources</b>		<b>90,526</b>	<b>422,854</b>	<b>513,380</b>	<b>74,558</b>	<b>383,093</b>	<b>457,651</b>
<b>Resources Expended</b>							
Charitable activities	12.1	52,024	422,062	474,086	58,083	380,054	438,137
<b>Net incoming/outgoing resources before transfers</b>		<b>38,502</b>	<b>792</b>	<b>39,294</b>	<b>16,475</b>	<b>3,039</b>	<b>19,514</b>
Gross transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>38,502</b>	<b>792</b>	<b>39,294</b>	<b>16,475</b>	<b>3,039</b>	<b>19,514</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 April 2020	23	197,676	10,000	207,676	181,201	6,961	188,162
<b>Balances carried forward at 31 March 2021</b>		<b>236,178</b>	<b>10,792</b>	<b>246,970</b>	<b>197,676</b>	<b>10,000</b>	<b>207,676</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

# Irish Chaplaincy

## BALANCE SHEET

as at 31 March 2021

	Notes	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible assets	18	<u>73,216</u>	<u>72,842</u>
<b>Current Assets</b>			
Debtors	19	2,174	1,154
Cash at bank and in hand		<u>331,910</u>	<u>262,649</u>
		<u>334,084</u>	<u>263,803</u>
<b>Creditors: Amounts falling due within one year</b>	20	<u>(160,330)</u>	<u>(128,969)</u>
<b>Net Current Assets</b>		<u>173,754</u>	<u>134,834</u>
<b>Total Assets less Current Liabilities</b>		<u>246,970</u>	<u>207,676</u>
<b>Funds</b>			
Restricted funds		10,792	10,000
General fund (unrestricted)		<u>236,178</u>	<u>197,676</u>
<b>Total funds</b>	23	<u>246,970</u>	<u>207,676</u>

Approved by the Board of Trustees and authorised for issue on \_\_\_\_\_ and signed on its behalf by

\_\_\_\_\_  
Ms Clare Coffey  
Chairperson

\_\_\_\_\_  
Ms Susan O'Malley (Treasurer)  
Trustee

# Irish Chaplaincy

## ACCOUNTING POLICIES

for the financial year ended 31 March 2021

### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008 made under the Charities Act 2011. They also comply with the Statement of Recommended Practice (SORP 2015) and with SORP FRS 102. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

### Restricted funds

Restricted funds contain the grants received to run specific projects for the benefits of the charity's main objectives and the associated expenditure which relate to the project workers' wages and salaries and the projects running costs.

### Unrestricted funds

General funds are unrestricted funds and are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

### Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity receives it. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors and the legacy is received. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when received. All other income is accounted for on an accruals basis.

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Income from investments is included in full in the year in which it is received.

### Trade and Other Debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

### Trade and Other Creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method except where the effect of discounting would be immaterial. In such cases they are stated at cost.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Long leasehold property	-	2% Straight line
Fixtures, fittings and equipment	-	20% Straight line

### Leasing

Rentals payable under operating leases are dealt with in the profit and loss account as incurred over the period of the rental agreement.

### Taxation

The charity is exempt from taxation under S505 Income and Corporation Taxes Act 1988.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Statement of Financial Activities.

# Irish Chaplaincy

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2021

### 1. GOVERNMENT OF IRELAND: EMIGRANT SUPPORT PROGRAMME

An Emigrant Support Programme (ESP) grant of £247,000 was received for the year from 1st July 2020 to 30th June 2021. The funds were restricted for the following projects: Outreach Services - £65,000; Prison Outreach (ICPO) - £145,000; Traveller Equality Project - £37,000. Nine months grant income was utilised in the period to 31st March 2021. Three months grant income amounting to £61,750 has been deferred to the 2021-22 year and will be utilised by 30th June 2021. Three months grant income amounting to £61,750 deferred from 2019-20 has been utilised this year.

### 2. MERCHANT TAYLORS' COMPANY

A grant of £9,900 was received at the end of the accounting period from Merchant Taylors for the Seniors project, ICSP. The funds are restricted to the specific project and the full amount has been deferred in the 2021-22 year.

### 3. INDEPENDENT AGE

A grant of £10,000 was received from Independent Age for the purpose of assisting and providing relief to older people in need by reason of ill-health, disability, financial hardship or other disadvantages. The funds are restricted and fully recognised in the accounting period.

### 4. CITY BRIDGE TRUST

A grant of £105,000 was agreed by the City Bridge Trust over a three-year period for the salary of a Pastoral Outreach Worker and associated project costs. The charity received £35,000 (third year) which are restricted to this specific project.

The charity also received a £5,000 Covid-19 response grant from the London Community Response Fund to support the community during the crisis.

### 5. BIG LOTTERY FUND

A grant of £77,000 over 18 months was granted from the National Lottery for the Resettlement project. The charity received £25,666 which are restricted to this project and fully recognised in the accounting period (£51,334 in 2019-20).

### 6. DEFERRED INCOME

1) Catholic Bishop Conference: A grant of £23,000 was received in October 2020 and has been fully utilised in the year. A grant of £23,000 which was received in January 2020 and deferred to the 2020-21 year has also been fully utilised in this accounting period.

2) Westminster RC Diocese: A grant of £10,000 which was received in December 2020 and was fully deferred to the 2021-22 year. The funds are restricted for the purpose of expanding outreach and recruiting more volunteers.

3) City Bridge Trust: A restricted grant of £8,750 was received in March 2021 and eight months grant income amounting to £5,833 has been deferred to the 2021-22 year.

4) The Tudor Trust: Two restricted grants of £25,000 and £2,000 (Covid-19 response fund) were received and have been deferred to the 2021-22 year.

5) Ireland Funds for Great Britain: A restricted grant of £7,500 was received in March 2021 and has been deferred to the 2021-22 year.

6) Award for All: A restricted grant of £10,000 was received in January 2021 and has been deferred to the 2021-22 year.

7) London Community Foundation: A London Community Covid-19 response grant of £10,000 was received in March 2021 and deferred to the 2021-22 year.

# Irish Chaplaincy

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2021

### 7. FINANCIAL INSTRUMENTS

**Cash and Receivables:** The year-end balances are as follows:

- Current account: £150,670.
- Deposit account: £179,301.

**Creditors, Accruals and Deferred income:** The charity has creditors which are included in Note 20 and are at amortised cost. They include amounts owed to HMRC and other creditors. The figure for Accruals consists in the Auditor's fees, pension costs and other accrued expenses. The deferred income amounts to £141,983.

### 8. GENERAL INFORMATION

Irish Chaplaincy is a charity incorporated in the United Kingdom. The registered office of the company is 52 Camden Square, London, NW1 9XB which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

### 9. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

There are no sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

### 10. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

### 11. INCOME

11.1 DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Sundry Income	1,245	2,800	4,045	3,991
Sundry Donations	10,297	6,864	17,161	5,759
	<u>11,542</u>	<u>9,664</u>	<u>21,206</u>	<u>9,750</u>
11.2 CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
General Outreach	66,075	65,000	131,075	65,000
Prisoner Project	-	184,300	184,300	160,288
Traveller Equality Project	-	37,000	37,000	37,500
Seniors Project	-	91,236	91,236	68,971
Resettlement Project	-	25,666	25,666	51,334
Other Grants	10,000	9,988	19,988	61,697
	<u>76,075</u>	<u>413,190</u>	<u>489,265</u>	<u>444,790</u>
11.3 INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Investment Income	2,909	-	2,909	3,111
	<u>2,909</u>	<u>-</u>	<u>2,909</u>	<u>3,111</u>

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 March 2021

<b>12.</b>	<b>EXPENDITURE</b>					
<b>12.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2021</b>	<b>2020</b>
		£	£	£	£	£
	General Outreach	67,542	-	17,342	84,884	91,759
	Traveller Equality Project	28,063	1,206	11,030	40,299	40,505
	Seniors Project	72,011	21,587	12,047	105,645	83,093
	Prisoner Project	133,665	32,846	15,003	181,514	169,836
	Resettlement Project	36,067	1,637	4,052	41,756	52,944
	Other Grants	9,000	9,988	1,000	19,988	-
		<u>346,348</u>	<u>67,264</u>	<u>60,474</u>	<u>474,086</u>	<u>438,137</u>
<b>12.2</b>	<b>SUPPORT COSTS</b>			<b>Charitable Activities</b>	<b>2021</b>	<b>2020</b>
				£	£	£
	Rent Paid			25,297	25,297	24,890
	General Office			17,469	17,469	20,918
	Meetings and PR Costs			1,969	1,969	13,318
	Audit Fees (Governance)			3,440	3,440	3,440
	Advisory Group and Trustees Meetings Costs (Governance)			193	193	255
	Depreciation			2,211	2,211	1,694
	Legal and Professional			9,895	9,895	9,766
				<u>60,474</u>	<u>60,474</u>	<u>74,281</u>
<b>13.</b>	<b>ANALYSIS OF SUPPORT COSTS</b>				<b>2021</b>	<b>2020</b>
		<b>Basis of Apportionment</b>			£	£
	Rent Paid	Staff Time		25,297	25,297	24,890
	General Office	Staff Time		17,469	17,469	20,918
	Meetings and PR Costs	Staff Time		1,969	1,969	13,318
	Audit Fees (Governance)	Administration		3,440	3,440	3,440
	Advisory Group and Trustees Meetings Costs (Governance)	Administration		193	193	255
	Depreciation	Unrestricted Activity Usage		2,211	2,211	1,694
	Legal and Professional	Unrestricted Activity Usage		9,895	9,895	9,766
				<u>60,474</u>	<u>60,474</u>	<u>74,281</u>
<b>14.</b>	<b>NET INCOMING RESOURCES</b>				<b>2021</b>	<b>2020</b>
					£	£
	<b>Net Incoming Resources are stated after charging/(crediting):</b>					
	Depreciation of tangible assets			2,211	2,211	1,694
	Operating lease rentals					
	- Office equipment			7,178	7,178	1,704
	Auditor's remuneration:					
	- audit services			3,440	3,440	3,440
				<u>3,440</u>	<u>3,440</u>	<u>3,440</u>
<b>15.</b>	<b>INVESTMENT AND OTHER INCOME</b>				<b>2021</b>	<b>2020</b>
					£	£
	Rent receivable - other income			2,700	2,700	2,200
	Bank interest			209	209	911
				<u>2,909</u>	<u>2,909</u>	<u>3,111</u>

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**16. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive trustees) during the financial year was as follows:

	<b>2021 Number</b>	2020 Number
Project Workers & Administration	<u>10</u>	<u>10</u>
The staff costs comprise:	<b>2021 £</b>	2020 £
Wages and salaries	<b>299,655</b>	287,993
Social security costs	<b>25,415</b>	25,853
Pension costs	<b>18,489</b>	18,470
	<u><b>343,559</b></u>	<u>332,316</u>

The Key Management is composed of the CEO. The remuneration associated with this post is less than £60,000 for the accounting period. No Trustees are involved in the key management of the charity and none received any remuneration during the reporting period.

**17. EMPLOYEE BENEFITS**

There are no employees who are Trustees and no employees received employee benefits (excluding employer pension costs) of more than £60,000 (€70,000) for the reporting period.

**18. TANGIBLE FIXED ASSETS**

	<b>Long leasehold property £</b>	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2020	84,700	-	84,700
Additions	-	2,585	2,585
At 31 March 2021	<u>84,700</u>	<u>2,585</u>	<u>87,285</u>
<b>Depreciation</b>			
At 1 April 2020	11,858	-	11,858
Charge for the financial year	1,694	517	2,211
At 31 March 2021	<u>13,552</u>	<u>517</u>	<u>14,069</u>
<b>Net book value</b>			
At 31 March 2021	<u><b>71,148</b></u>	<u><b>2,068</b></u>	<u><b>73,216</b></u>
At 31 March 2020	<u>72,842</u>	<u>-</u>	<u>72,842</u>

**19. DEBTORS**

	<b>2021 £</b>	2020 £
Other debtors	<b>1,734</b>	-
Prepayments and accrued income	<b>440</b>	1,154
	<u><b>2,174</b></u>	<u>1,154</u>



**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2021

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**23.3 ANALYSIS OF NET ASSETS BY FUND**

	<b>Fixed assets - charity use</b>	<b>Current assets</b>	<b>Current liabilities</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds	2,068	150,707	<b>(141,983)</b>	10,792
Unrestricted general funds	71,148	183,377	<b>(18,347)</b>	236,178
	<b>73,216</b>	<b>334,084</b>	<b>(160,330)</b>	<b>246,970</b>

**24. RELATED PARTY TRANSACTIONS**

There have been no transactions with trustees or related parties that require disclosure in the reporting period. None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

**25. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.