

**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**

# **Irish Chaplaincy**

## **CONTENTS**

	<b>Page</b>
Trustees' and Other Information	3
Trustees' Report	4 - 6
Statement of Trustees' Responsibilities	7
Independent Auditor's Report	8 - 10
Statement of Financial Activities	11
Balance Sheet	12
Accounting Policies	13
Notes to the Financial Statements	14 - 19
Supplementary Information relating to the Financial Statements	21

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

### **Trustees**

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

### **Chairperson**

Ms Clare Coffey

### **Chief Executive Officer**

Mr Eddie Gilmore

### **Charity Number in England and Wales**

1160365

### **Principal Address**

52 Camden Square  
London  
NW1 9XB

### **Auditors**

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

### **Bankers**

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.

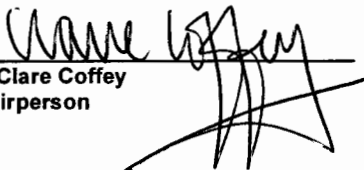
# Irish Chaplaincy TRUSTEES' REPORT

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.

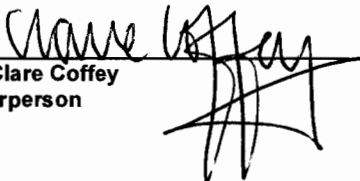
In preparing these financial statements, the trustees are required to:


- 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 &amp; Co

19 Palace Square

London

SE19 2LT

23/11/2022

# Irish Chaplaincy

## STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2022

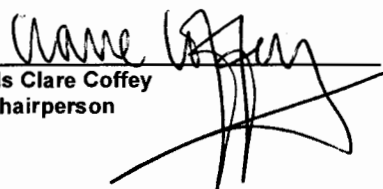
	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
<b>Incoming Resources</b>							
Voluntary Income	9.1	8,741	7,804	16,545	11,542	9,664	21,206
Charitable activities							
- Grants from governments and other co-funders	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

		2022	2021
	Notes	£	£
<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

for the financial year ended 31 March 2022

continued

### 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	16,545	17,161
<b>8,741</b>	<b>7,804</b>	<b>16,545</b>	<b>21,206</b>

#### 9.2 CHARITABLE ACTIVITIES

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

#### 9.3 INVESTMENTS

Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Investment Income	3,308	3,308	2,909

### 10. EXPENDITURE

#### 10.1 CHARITABLE ACTIVITIES

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

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

continued

**10.2 SUPPORT COSTS**

	<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
	<b>56,945</b>	<b>56,945</b>	<b>60,179</b>

**11. ANALYSIS OF SUPPORT COSTS**

	<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
		<b>56,945</b>	<b>60,179</b>

**12. NET INCOMING RESOURCES**

	<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

**13. INVESTMENT AND OTHER INCOME**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Rent receivable - other income	3,200	2,700
Bank interest	108	209
	<b>3,308</b>	<b>2,909</b>



**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
At 31 March 2022	<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
At 31 March 2022	<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

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

**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>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</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.