

**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**

#### **Trustees**

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

#### **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

#### **Principal Bankers**

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:**

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**Ms Clare Coffey**  
**Chairperson**

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**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:

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**Ms Clare Coffey**  
Chairperson

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**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	4.2	13,841	459,180	473,021	33,726	413,063	446,789
and other co-funders							
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

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

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	INCOME			2023	2022	
	DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	£	£	
	Sundry Donations	15,810	690	16,500	16,545	
4.2	CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £	
	Grants from governments and other co-funders:					
	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	
		13,841	459,180	473,021	446,789	
4.3	INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £	
	Investment Income	2,963	-	2,963	3,308	
5.	EXPENDITURE					
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
		383,322	32,059	64,159	479,540	446,851

**Irish Chaplaincy**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2023

continued

<b>5.2 SUPPORT COSTS</b>		<b>Charitable Activities</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</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
		<b>64,159</b>	<b>64,159</b>	<b>56,945</b>
<b>6. ANALYSIS OF SUPPORT COSTS</b>				
	<b>Basis of Apportionment</b>		<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</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
			<b>64,159</b>	<b>56,945</b>
<b>7. NET INCOMING RESOURCES</b>			<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</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
			<b>2,903</b>	<b>2,743</b>
<b>8. INVESTMENT AND OTHER INCOME</b>			<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</b>
Rent receivable - other income			-	3,200
Bank interest			2,963	108
			<b>2,963</b>	<b>3,308</b>



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**9. EMPLOYEES AND REMUNERATION**

**Number of employees**

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

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

The staff costs comprise:

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

	Long leasehold property £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 1 April 2022	84,700	5,245	89,945
Additions	-	802	802
	<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
	<u>16,940</u>	<u>2,775</u>	<u>19,715</u>
<b>Net book value</b>			
At 31 March 2023	<u>67,760</u>	<u>3,272</u>	<u>71,032</u>
At 31 March 2022	<u>69,454</u>	<u>3,679</u>	<u>73,133</u>

**12. DEBTORS**

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

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

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**16.3 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	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.

**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.