



Charity Number: 1160365

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

## **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 - 14
Notes to the Financial Statements	15 - 21

## **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</del> (to September 2023)
<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.

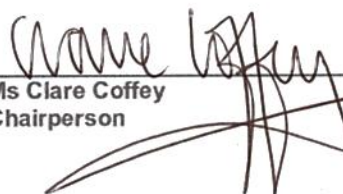
### Financial Review

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
		£	£	£	£	£	£
<b>Incoming Resources</b>	<b>Notes</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

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

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
Depreciation	Unrestricted 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:

	2024 Number	2023 Number
Project Workers and Administration	11	11
Chief Executive Officer	1	1
	<u>12</u>	<u>12</u>

The staff costs comprise:

	2024 £	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**

	Long Leasehold Property £	Fixtures, Fittings and Equipment £	Total £
<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	1,165	1,512
<b>Total</b>	<b>13,048</b>	<b>5,012</b>

**13. CREDITORS**

	2024	2023
Amounts falling due within one year	£	£
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	-	-
<b>Total</b>	<b>123,905</b>	<b>118,231</b>

**14. TAXATION AND SOCIAL SECURITY**

	2024	2023
	£	£
Creditors:		
PAYE / NI	-	-

**15. RESERVES**

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

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

for the financial year ended 31 March 2024

continued

**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	<b>356,185</b>	<b>70,668</b>	<b>426,853</b>

**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>	<b>279,705</b>	<b>557,371</b>	<b>492,483</b>	<b>82,260</b>	<b>426,853</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: £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.

