

**Depaul Ireland**  
(A company limited by guarantee, not having a share capital)  
**Annual Report and Financial Statements**  
**for the year ended 31 December 2018**

## **Depaul Ireland**

(A company limited by guarantee, not having a share capital)

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## Depaul Ireland

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### TRUSTEES' AND OTHER INFORMATION

<b>Trustees</b>	John Murphy, Chair (Appointed 12 April 2018) Frank Allen (Resigned 5 December 2018) Paul Stanley, Treasurer Cormac O'Tighearnaigh (Resigned 15 January 2019) Sr. Goretti Butler (Resigned 26 September 2018) Fr. Paschal Scallon Michael Murphy Sr. Nuala Kelly (Resigned 12 April 2018) Larry McArdle (Resigned 12 April 2018) John Dominic Patrick Burke Paul White Mary Higgins (Resigned 12 April 2018) Patricia Blaney (Appointed 12 April 2018)
<b>Company Secretary</b>	Laurence J Tuomey
<b>Chief Executive Officer</b>	Kerry Anthony
<b>Executive Leadership Team</b>	David Carroll, Director of Services, Housing and Development Denis Mahoney, Director of Finance and Risk Mairéad McGinn, Director of Fundraising and Communications Sarah Reeves, Director of Human Resources
<b>Charity Number</b>	20048938 / CHY 14753
<b>Company Number</b>	357828
<b>Registered Office and Principal Address</b>	Holy Cross College Clonliffe Road Dublin 3 Ireland
<b>Auditors</b>	Walsh O'Brien Harnett Chartered Accountants and Statutory Audit Firm 104 Lower Baggot Street Dublin 2 D02 Y940 Ireland
<b>Bankers</b>	Allied Irish Bank 64 Grafton Street Dublin 2 Ireland
<b>Solicitors</b>	Kilcullen and Associates 30 Ardagh Grove Blackrock Co. Dublin Ireland

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### CHAIRPERSON'S STATEMENT

for the year ended 31 December 2018

For each of the last several years, Depaul Ireland's annual reports have commented on a deepening crisis of homelessness and the response of voluntary agencies, such as Depaul, in meeting the needs of people at risk of having nowhere to stay. The Trustees of Depaul recognise that funding and other resources available to meet the needs of homeless people are limited but we are also very concerned that stretching those limited resources to care for an increasing number of people gives rise to risks for services users, staff and the wider public. The financial statements included in this annual report provide the detail of how the charity managed its financial resources during the year, caring for families, women and men who needed assistance in finding safe accommodation.

Depaul remains fully committed to Housing First and other policies that seek to address the causes of homelessness and to providing individual service users with support beyond overnight accommodation. In 2018 we published our 'Leading the Way Together' report examining how our service compares with the Housing First fidelity model. We also launched a Housing First manual to support the roll out of this method of working further.

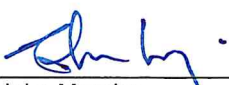
Depaul successfully advocated for the move away from one night only services in 2018, and fully transitioned our Little Britain Street service to a Supported Temporary Accommodation service, offering a six-month placement and greater stability to those seeking support. We will continue to advocate for a further move in this direction in 2019. Until this happens, in line with our values, we will continue to provide emergency beds where necessary. It is challenging to provide comprehensive services for the people who stay in our facilities on a short-term basis. We will continue to advocate for sufficient funding for our projects so that we can provide a quality of service that respects the dignity of all our service users and that reduces the risk of them remaining in short-term accommodation, with all the adverse consequences that go with that.

Depaul has continued to lobby and advocate on the issue of health inequality and homelessness. As well as delivering health related services, we are delighted to launch our 'Premature Ageing Report' in partnership with Dr Clíona Ní Cheallaigh.

Depaul continues to be innovative in our approach to service delivery. Within homeless services we can see a change in the demographics of those coming to us for support, for example, younger people, older people and those who come from other countries. Within Depaul services we have seen how some people fall through the net and end up in homeless services. As a result, funded by the Department of Justice, Depaul established a service to support people in Direct Provision Centres, who have been granted status to stay in Ireland, thus supporting them to move into the community and prevent them from entering homelessness.

I would like to thank my colleagues on the Trustee Board who commit their time and their professional skills from a wide range of backgrounds to ensuring that Depaul meets the highest governance standards. I would particularly like to thank our outgoing chair Frank Allen, who has provided strong leadership to the Board over the last 8 years and ensured the highest level of governance. Similarly, I would like to commend Chief Executive, Kerry Anthony, and the management team for their willingness to engage in a very constructive way with the challenges put to them by the Board. After 12 years as CEO of Depaul, Kerry Anthony is moving on and we thank her for her dedication, hard work and contribution. This Annual Report shows that under their executive leadership, Depaul continues to extend the reach of the organisation's services to homeless people while meeting the highest governance and financial standards.

Name

  
\_\_\_\_\_  
John Murphy  
Chairperson

Date

22/5/2019

## Depaul Ireland

(A company limited by guarantee, not having a share capital)

# TRUSTEES' ANNUAL REPORT

for the year ended 31 December 2018

## REVIEW OF ACTIVITIES

### Principal Activities

Our charitable activities are classified across 4 pillars as follows:

- Community and Outreach
- Vulnerable Families Services
- Harm Reduction Services
- Criminal Justice and Mental Health Services

In 2018, across the organisation we provided support for 4,333 (2017: 3,961) single people, couples and families with adults and children in our services. The total for the Republic of Ireland amounted to 3,114 (2017: 2,923) and for Northern Ireland 1,219 (2017: 1,038).

### Community and Outreach Services:

Depaul works to ensure those who have been homeless or are at risk of homelessness are supported to remain in the community through our Ballymun Case Management Team, our Befriending Service and our Migrant Housing Action Team in Dublin. These services support people in a range of ways including: One to one professional support, tenancy sustainment support, home visits, referral, advocacy, case management and social activities to prevent isolation.

Our dedicated and trained volunteers help service users in the community by providing them with life skills support, offering community support, linking them with relevant local groups and through social support.

Through our community services, we supported 285 adults (2017: 220), 124 families (2017: 158) and 196 children (2017: 292).

In 2018 our Ballymun case management team supported 96 families (2017: 128) including 157 children (2017: 245) and 109 adults (2017: 143). In response to the increase in families becoming homeless the team in Ballymun continue to support families and those living in the community with alcohol misuse issues.

Our Befriending service supported 32 (2017: 30) people in the community primarily through the use of volunteers.

In 2018 our Migrant Housing Action Team supported 28 families (2017: 30), including 39 children (2017: 47) and 87 adults (2017: 72). This is a very small team focused on resettling people out of homelessness, working with families and single people who do not originate from Ireland.

In 2018 Depaul was funded, by the Department of Justice, to provide 'In Reach' support to those residing in Direct Provision centres that had been granted status to remain in Ireland. Through this service we work to support people to be resettled from Direct Provision Centres and into the community thus preventing them entering homeless services. In 2018, 48 individuals were supported.

### Vulnerable Families service:

Depaul Ireland provides vital services for vulnerable women, children and families who have been affected by a range of issues including domestic violence, relationship break down, addiction and those with complex needs.

We offer women, children and families a safe, secure and comfortable place to live, with structured support to break the cycle of exclusion. We advocate for families to help them to secure long term stable housing and support them to ensure they leave us with the skills they need to reintegrate into the community. Depaul also offer 2 additional family units in Rendu as emergency beds for families in a crisis. These are fully utilised.

In 2018, our Rendu Service in Dublin's North Inner City provided support to 314 women and children (2017: 222). This comprised of 132 families (2017: 100), 163 children (2017: 120) and 151 adults (2017:102).

### Harm Reduction services:

Depaul's commitment to work with the most vulnerable in Ireland is further reflected in our Harm Reduction Services. We work with people with ongoing addiction including alcohol and drug use, to support them to stabilise. We work with people who have experienced extended periods of street homelessness and have been negatively impacted by this.

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Depaul is a pioneer in providing low threshold harm reduction services supporting those who have been multiply excluded. Our model supports those coping with addiction to live better lives through a number of interventions which include but are not limited to the provision of a supportive healthy living environment, help with basic medical and health needs, providing accurate information on their treatment options in a non-judgemental way and encouraging people to manage and change their alcohol or drug use.

Depaul helps to ensure the rights of those who come to us for support but also we encourage them to take responsibility for their lives.

In 2018 Depaul worked with 183 men and women (2017: 157) in Orchid House, providing supported temporary support to them. It had been planned that this accommodation service would be reconfigured in line with government policy to provide long term accommodation. However the increasing number of people presenting as homeless has led to the service remaining as a Supported Temporary Accommodation Service.

37 men and women (2017: 41) received support and a home in Sundial House in 2018. This long term accommodation based service continues to present challenges with reducing resources and increasing needs of those living there. However, this service remains critical in the city and provides a unique home environment for those who are supported.

In 2018 Peters Place provided supported accommodation to 64 young people (2017: 64). This is a Supported Temporary Accommodation service in the heart of the city focusing on supporting young people with complex needs. The service was previously managed by Dublin YMCA but came into Depaul's management in 2013.

324 men were supported in Back Lane in 2018 (2017: 291). This service provides support and accommodation to 60 men each day, 18 in long term units and 42 in supported temporary accommodation. Backlane also provides two emergency beds for the central placement service. The service continues to work with people with high support needs and adopts a low threshold and harm reduction approach in line with Depaul Ireland ethos. The local conference of our sister organisation, the Society of St Vincent de Paul, continues to be actively engaged with the service in Back Lane.

2018 was the first full year of operation for Suimhneas. This service is a partnership with the Health Service Executive and provides a therapeutic environment for women exiting treatment services. In 2018 14 women (2017: 12) were supported in this service.

Resettlement in the city has become increasingly difficult to access due to the lack of social housing and the affordability issues associated with the private rented sector. Depaul continues to advocate on these issues and our staff work hard on a daily basis to try to move people through and out of homelessness as quickly as possible.

The building previously used for the Depaul Clancy Night Shelter was used to provide a Cold Weather Initiative in the early months of 2014. Due to the increasing demand for services this was extended to operate for the full year. Due to the increasing presentations of people into homelessness this service continued to remain open as an emergency service in 2018 and is a vital service in responding to the current homelessness crisis in Dublin. In 2018 509 (2017: 539) individuals were supported in this service.

A second Cold Weather Initiative - Mount Brown, opened in late 2014. Again due to increasing demand this service remained open throughout 2018. We have continued to advocate in 2018 for this service to move to provide an STA model, and in general to reduce the number of one night only beds in the system. This policy shift in our service delivery has led to a reduction in the unique number of individuals we have seen in this service but has led to greater stability for the individuals. In 2018 528 (2017: 764) people have been supported through this service. The reduction in the number of people supported in 2018 can be explained by the fact that we had remedial fire safety works within the building for 4 months which meant a reduction in capacity while rooms were fire stopped.

At the end of 2016 Depaul was successful in securing a tender to deliver another night shelter in the city - Little Britain Street. This was in response to the growing number of people coming into homelessness. This service commenced operation on 9th December 2016. The service expanded incrementally in 2017 initially offering 64 beds as one night only with some rolling beds. In December 2017 a further 25 beds where opened as Supported Temporary accommodation beds, Depaul was pleased with this development as we believe it is essential to limit the number of one night only beds in the system and move to offer greater stability to our service users. In 2018 we were delighted to be able to fully transition this service to Supported Temporary Accommodation. We supported 917 (2017: 1,159) people in this service.

In July 2017 Depaul Ireland took over the management of another large Night Shelter, Brú Aimsire from Cross Care. This service offers 101 beds for single men and women. In this service we have tried to create greater stability for service users with the move to have 53 rolling beds for service users, and access to proactive assertive engagement workers to support people through and out of homelessness. In 2018 in Bru Aimsire a total of 1,864 people accessed the service (2017: 1,065)

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With the changes in 2018 Depaul now provides 147 emergency beds across our services (2017: 200). Whilst there is a real and pressing need for these night shelters in Dublin at this time, Depaul believes that a more stable environment is best for people to be able to address their issues and to move through and out of homelessness. We use our assertive engagement programme in Dublin to support people to move from the night shelter system into Supported Temporary Accommodation beds in the city in order to access support to gain a longer term housing solutions. In 2018 we ensured that 79 (2017: 112) of the 147 (2017: 200) emergency beds operated on a rolling basis with assertive engagement attached to them. We were able to support 534 (2017: 593) individuals through assertive engagement to access some form of more suitable accommodation.

In 2018 we have worked to advocate to government and funders to look at ways to minimise the number of one night only beds in the system and where possible move to the provision of Supported Temporary Accommodation. We hope to transition Mount Brown to STA in 2019 creating more stability for those using this service.

### **Criminal Justice and Mental Health Services:**

Depaul provides assistance to women and men released from prison in their transition to independent living in the community. We work to prevent re-offending and support those who are homeless or at risk of homelessness upon release.

Depaul provides those released from prison with practical skills to enable them to reintegrate into the community and encourage them to take a positive role in society. All services are closely monitored, structured and controlled via dedicated professional staff and through close working with relevant statutory agencies.

Depaul provides structured support in these services through, one to one professional support, regular interagency meetings and reporting, referral, advocacy and case management and in supporting people to meet the conditions of their release.

Tús Nua provides support to women released from Dóchas prison and identified as at risk of becoming homeless. This service continues to be the only service of its kind. In 2018 Tús Nua has supported 43 women in (2017: 45).

Moore Haven offers accommodation and support people who have experienced significant mental health issues. Funded by the HSE the service provides interim accommodation to support people to move into the community and to live more independently in the future. In 2018, 10 people were supported in our transitional accommodation (2017: 12) with a further 5 people being supported in the long term unit (2017: 4). We also provide a floating support service attached to this project. Through this we have been able to support a further 5 (2017: 5) people in the community.

## **FINANCIAL REVIEW**

### **Review of Results**

Depaul continues to depend on a high level of statutory income to deliver our services and this has proven challenging in the economic environment in recent years. We have invested in our fundraising department in order to raise the profile of the organisation and to increase the support we receive from other avenues of funding. Our fundraising income continued to grow in 2018 and the Board have committed to further testing to ensure this continues moving forward. Our financial results demonstrate that Depaul has also continued to grow with new services coming on stream. We continue to drive efficiencies wherever possible within the organisation in order to protect our front line services. The financial environment in the Republic of Ireland continues to be a challenging one with increasing demands to do more for the increasing numbers of people entering into homeless services.

Depaul raised a total income of €14,900,374 in the year ended 31 December 2018 (2017: €13,205,942) through both voluntary and statutory sources, an increase of 13%. Total expenditure for the year was €14,886,893 (2017: €12,800,714). The final year-end surplus for the organisation for the year was €13,481 (2017: €405,228). The results for the year 31 December 2018 are set out in the Statement of Financial Activities and the financial position at 31 December 2018 is shown on the Balance sheet. Please refer to contents index for relevant page numbers.

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# **TRUSTEES' ANNUAL REPORT**

for the year ended 31 December 2018

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their Annual report together with the audited financial statements of Depaul Ireland for the year ended 31 December 2018. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity and its governing document. Depaul Ireland has also prepared financial statements using guideline templates included in the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - Charities SORP (FRS 102) and the Companies Act 2014.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **● CONSTITUTION**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 7th June 2002.

The company is a registered charity in Republic of Ireland (Revenue Charity number CHY14753 and Charity Regulator number 2004938).

The primary object of the company is to provide accommodation and outreach services to homeless and marginalised persons in Dublin.

There have been no changes in the objectives since the last annual report.

### **● OUR HISTORY**

Depaul in Ireland is part of a group of charities, the parent being Depaul International. The Depaul Group of charities came about as a joint response by 3 organisations to the rise of youth homelessness in the late 1980's in London. These were the Daughters of Charity of St Vincent de Paul, the Society of St Vincent de Paul and the Passage Day Centre. All 3 owe their vision, mission and values to the life and work of St Vincent de Paul, a great social and spiritual reformer in 17th century France. They are part of a global network of charitable and religious organisations known collectively as the Vincentian Family. St Vincent de Paul believed in action rather than words, in taking risks to help the poor, and in finding new ways to deal with old problems. Although Depaul International is independent of these founding organisations, it continues to work closely with them and other members of the Vincentian Family globally. The Depaul group is recognised as being part of the Vincentian Family in its own right working inclusively with homeless and disadvantaged people of all faiths and none, which is reflected in the makeup of its staff, volunteers and Trustees. Depaul International now operates in Ireland, United Kingdom, USA, Ukraine, Slovakia, France and Croatia.

Depaul came to Ireland in 2001 on the invitation of both the government and the Vincentian Family in Ireland. There was an unmet need at the time, in particular for those with very complex needs who found it difficult to access and maintain accommodation service due to their lifestyle choices. Depaul in Ireland developed pragmatic responses to work with these groups and opened many services that were and remain the first of their kind in Ireland. Depaul Northern Ireland was established in 2005 as a wholly owned subsidiary undertaking. Depaul Ireland is the parent company of Depaul Northern Ireland - a company incorporated in the Republic of Ireland. In 2016 Depaul Ireland established a second subsidiary company Depaul Housing Association.

In 2015 the Depaul Group rebranded and the logo and strap line 'Homelessness has no place' is used across the group and the group of charities are simply known as 'Depaul'. 2017 saw the introduction of Depaul International's new governance structure with the introduction of a board and assembly structure this has been embedded in 2018 with a review planned for 2019.



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### ● POLICIES AND OBJECTIVES

#### OUR AIMS – Our Vision, Mission and Values

At Depaul we believe that homelessness has no place. We support people who are homeless or at risk of homelessness.

OUR VISION is of a society in which everyone has a place to call home and a stake in their community.

OUR MISSION is to end homelessness and change the lives of those affected by it.

OUR VALUES are:

- Depaul celebrates the potential of people
- Depaul puts its words into action
- Depaul aims to take a wider role in civil society
- Depaul believes in rights and responsibilities

### ● METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The strategic direction and governance of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Depaul Ireland's constitution was reviewed and updated in 2017.

The names of the persons who were trustees of the board at any time during the year ended 31 December 2018 and up to the date of the signing of the financial statements are set out on page 3.

Throughout the year, the trustees did not engage in any of the following activities in relation to the company:

- Undertake material transactions with the company
- Receive any loans from the company
- Receive remuneration for services as trustees of the company
- Hold shares in the company (which is limited by guarantee and has no share capital)

The policies in relation to the recruitment and appointment of each type of trustee are as follows:

- Through recommendations from the Nominations Committee, the Board of Trustees manages the process for the recruitment and appointment of trustees. The nominations committee manages the skills required for new trustees and also trustee rotation.
- Depaul International (parent company) approves any new trustees appointed to the Depaul Ireland board.

The Board meets five times a year, this includes a strategy day. Most of the trustees are a member of at least one of the Committees of the Board.

### ● POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

Newly appointed trustees receive a letter of appointment and an induction programme covering responsibilities and involvement outside of formal trustee meetings.

### ● OUR GOVERNANCE - COMMITTEES

Our management and governance structure was reviewed in 2018 with minor changes to the names and terms of reference of some groups. There are five subcommittees supporting the work of the Board of Trustees, they are:

- Services, Quality and Development committee
- Finance, Risk and Corporate Services committee
- Fundraising and Communication committee
- Remuneration committee
- Nominations committee

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Each committee is guided by terms of reference and has a quorum of trustee representatives and may have co-opted members when appropriate. The Remuneration sub committee meets twice per year and the other three sub committees meet a minimum of four times per year.

### ● GOVERNANCE REVIEW

The Trustees remain satisfied that Depaul is compliant with good governance practices following an extensive review in 2014 in line with the recommended Code of Good Governance in the Republic of Ireland and the requirements of the Charity Commission in Northern Ireland. Compliance with the governance code is internally reviewed and reported to the board annually.

In 2017 the trustees commissioned an independent review of the governance function of Depaul and remain satisfied that the governance of the organisation is to a high standard. A further review will be undertaken in 2019.

As a member of the Charities Institute Ireland, Depaul Ireland is committed to the 'triple lock' which includes our full compliance with Charity SORP, our adoption of the Governance Code for the Community and Voluntary sector and our compliance with the Guidelines for Charitable Organisation on fundraising from the public.

### ● PRINCIPAL ACTIVITIES

Our charitable activities are classified across 4 pillars as follows:

- Community and Outreach
- Vulnerable Families Services
- Harm Reduction Services
- Criminal Justice and Mental Health Service

### ● ORGANISATIONAL STRUCTURE AND DECISION MAKING

In order to ensure that Depaul is managed efficiently and effectively, the Trustees have delegated a range of day to day decision making powers to management. The Trustees have established appropriate controls and mechanisms to ensure that the staff team operate within the powers delegated to it.

Depaul Ireland and its subsidiary, Depaul Northern Ireland, have 447 employees (2017: 441).

In 2018 a review of the Executive leadership team was undertaken and was expanded from three to four Directors reporting to the CEO. The Chief Executive Officer (Kerry Anthony), Director of Services, Housing and Development (David Carroll), Director of Finance and Risk (Denis Mahoney), Director of Fundraising and Communications (Mairéad McGinn) and the Director of Human Resources (Sarah Reeves) form the Executive Leadership Team responsible for the management of both companies, in line with the strategic direction agreed with the Trustees. There is wider Senior Leadership group which include two Senior Services Managers in ROI and one in NI, and a Senior Finance Manger working across both companies.

Each project/service has a Local Management Team responsible for the day to day management of these services with robust reporting structures in place.

### ● RISK MANAGEMENT

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. In 2017 we undertook a root and branch review of our risk register and risk policy, this was updated in 2018.

**Financial risks** – the organisation exposes itself to a variety of financial risks. The Trustees have focused on the reduction or where possible the mitigation of the impact of volatility of risk factors. For example, a key risk is a reduction in statutory income leading to funding shortfalls. Measures to mitigate this risk include strong budgetary management and cost control and positive negotiations with key stakeholders on appropriate project budgets designed to cover direct and indirect costs.

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**Performance risk** – the Trustees place importance on continuous monitoring of the performance of the organisation and hold regular meetings to review in detail. For example, as an organisation we are committed to high quality service provision. To ensure this, we adopt several measures including regular meetings, annual service audits and staff and service user surveys.

**Insurable risk** – the organisation incurs exposure to employer, public and property damage liability by virtue of the nature of its operations. A strong emphasis is placed on health and safety and risk management practices and insurance cover is maintained which further mitigates this risk, subject to levels of insurance where it is deemed appropriate to do so.

**Reputational risk** – the Trustees are conscious of the importance of charity reputation. We have undertaken steps to ensure our governance and management structures are robust to ensure confidence from all stakeholders.

**IT risk** – Due to the increasing complexity of IT practices and applications, together with regulation on Data protection, the trustees have included these issues in our risk management processes to mitigate risk.

**Health and Safety risk** – The Trustees recognise the importance of health and safety in all of our services. To ensure this, there are robust systems and structures in place with quarterly reporting to the Board Committee and annual reporting to the full Board.

**People risk** – The Trustees recognise the importance of employee engagement within the organisation. To ensure this, we adopt a number of measures including regular updates on staff and an annual staff survey is carried out with strategies employed to maintain high levels of staff morale.

## OBJECTIVES AND ACTIVITIES

### ● STRATEGIES FOR ACHIEVING OBJECTIVES

In 2018 Depaul worked in pursuit of the 6 strategic goals outlined in our 'What If?' Strategic Plan. These are:

- To make a meaningful and lasting impact on the lives of people who are homeless or at risk of homelessness
- To deliver innovation through service development
- To promote systemic change through leadership
- To be a good steward of resources ensuring a stable and sustainable organisation
- To foster a warm and welcoming culture based on commitment, involvement, diversity and excellence
- To change lives by inspiring and engaging a range of supporters through fundraising

The Trustees have considered the Charities Legislation, which sets out the requirements for charities to demonstrate their aims and activities are for public benefit. The Trustees confirm that they have had regard to the Charities Regulatory Authority's guidance on public benefit. Our services are available to anyone who is assessed as needing them, within the limits of our resources. The people who are our beneficiaries are at the heart of everything we do in line with our values as described above.

The model which underpins the 17 years growth of Depaul in Ireland continues to be robust. The organisation's reputation is founded on strong values (derived from the Vincentian tradition) vested in a professional approach to the care and support of people who are homeless or at risk of homelessness. High calibre, paid staff, are complimented by dedicated volunteers. Access to statutory income remains a key strength, as does the excellent working relationship with other members of the Vincentian Family. These fundamentals provide confidence as to the sustainability of Depaul in Ireland. The history of Depaul in Ireland and its relationship to Depaul International and the Vincentian Family, along with its values are more fully explained in the separate section above.

### ● MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

In 2018, across the organisation we provided support for 4,333 (2017: 3,961) single people, couples and families with adults and children in our services. The total for the Republic of Ireland amounted to 3,114 (2017: 2,923) and for Northern Ireland 1,219 (2017: 1,038).

We have outlined in the Operating and Finance Review the key activities in Depaul for 2018 across our 4 pillars of principal charitable activities.

## Depaul Ireland

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# TRUSTEES' ANNUAL REPORT

for the year ended 31 December 2018

**In line with our strategic objectives, our main priorities and achievements in 2018 were as follows:**

- We continued our dialogue with the SVP regarding the potential transfer of management of their hostels outside of Dublin and seek statutory support for this
- We established our 'In Reach' services to people residing in Direct Provision Centres
- We transitioned Little Britain Street away from a one night only service to a full Supported Temporary Accommodation service
- We increased our number of volunteers in Dublin by 41%
- We increased our support to families in Dublin by 32%
- We formed greater national networks and improved our ability to influence at a governmental and policy level
- We renegotiated our funding arrangements with the DRHE
- We continued to advocate for the restoration of HSE funding cuts
- We rolled out our Established Leaders training course in line with reaching potential
- We enhanced our presence in different media platforms
- We launched our Housing First Fidelity Assessment 'Leading the Way together'
- We launched our report in partnership with Dr Cliona Ní Cheallaigh, Premature ageing amongst the homeless population
- We increased our voluntary income
- We delivered a cross border staff conference, themed 'empowering you to empower others'
- We restructured our executive leadership team
- We moved into our new Head Office
- We formalised the relationship between Depaul Ireland and Depaul Housing Association
- We continued our Vision Mission and Values Committee to promote this aspect of our culture on an ongoing basis
- We reviewed our current strategic plan

### Future Plans and Objectives for 2019:

Our main priorities for 2019 are as follows:

- Establish a CE scheme
- Increase our health related services
- Transition Mount Brown to a Supported Temporary Accommodation service
- Expand our Direct Provision work
- Develop a property management Strategy
- Recruit a Development Manager for Depaul Housing Association
- Continue our work with the Society of St Vincent de Paul to explore partnership options outside of Dublin
- Establish a step down family recovery unit for women leaving rehabilitation services with children
- Continue to lobby and influence others for systemic change
- Undertake research on singles and homelessness
- Advocate for the restoration of HSE cuts
- Review our training and development
- Remodel of approach to staff engagement
- Relaunch our website in partnership with Depaul international
- Increase our fundraising income
- Increase our presence in the media

### ● VOLUNTEERS

Depaul has a strong culture of volunteering. We believe that the voluntary sector organisation should be a platform for people to show their care and compassion, and that the experience should be as beneficial to the volunteers as it is to us. Depaul will ensure that volunteers have a strong involvement in the development of the organisation.

We are grateful for the unstinting efforts of our volunteers who provide such added value through a range of diverse activities to engage and support those living in our services and by providing befriending to those living in the community. Volunteers also play an active role in supporting our administration and fundraising functions. In 2018, the combined total for Depaul was 503 volunteers (2017: 463) contributing over 27,040 hours (2017: 28,904 hours).

Depaul is a recipient of the Investors in Volunteers award in both Northern Ireland and the Republic of Ireland. Depaul has a volunteer strategy in place, managed by volunteer co-ordinators. Volunteers are given support in each service where they are placed. There is a comprehensive induction programme in place before commencing any work in our services and there is on-going review and support in place. Volunteers can also avail of training in the organisation.

## Depaul Ireland

(A company limited by guarantee, not having a share capital)

# TRUSTEES' ANNUAL REPORT

for the year ended 31 December 2018

### ● RESERVES POLICY

The Trustees have adopted a reserves policy that they consider appropriate to ensure the continued ability of the charity to meet its objectives. Consideration is given to assessing the risk probability and the likely impact on our ability to meet our financial obligations or reduce our expenditure in the short term as a result of a decline in income.

Depaul Ireland aims over time to build free reserves to a level which will provide working capital comprising a minimum of 25% of the annual staff and overheads costs expended by Depaul Ireland. At 31 December 2018, that level should be €3,032,320 (excluding Fundraising costs, which are deemed to be self-funded) compared to free funds, which stand at €2,252,646 (16%), or total funds, which stand at €2,252,646 (16%). The Trustees have agreed a plan that aims to build unrestricted reserves as the organisation grows. The equivalent percentages for 2017 were 17% and 18% respectively.

The Trustees consider that there are sufficient reserves held at year-end to avoid an unacceptable level of disruption to the organisation in the event of a downturn in future income. The Trustees continue to adopt policies and procedures to build up the reserves to a sufficient level.

### ● EMPLOYEE INVOLVEMENT AND EMPLOYMENT OF THE DISABLED

Depaul celebrates the potential of people.

We believe in the potential of people and work collaboratively in a way which empowers them to make decisions, set goals, take risks, make mistakes, and learn from them.

We treat all staff and volunteers with respect, consult with them, listen to them, and act appropriately.

We are committed to individual and organisational development and that staff and volunteers are crucial to achieving its mission, and will invest in them in order to help them develop and make the best use of their skills.

This can be seen in a range of activities within Depaul, including but not limited to, inductions, training programmes, supervision and appraisal processes, staff surveys, staff and volunteer conferences, team meetings and team days.

Depaul has implemented a number of detailed policies in relation to all aspects of personnel matters including:

- Equal opportunities policy
- Volunteers' policy
- Health & safety policy

In accordance with the company's Equal opportunities policy, the company has long established fair employment practices in the recruitment, selection, retention and training of disabled staff.

Full details of these policies are available from the company's offices.

### ● PAY POLICY FOR STAFF

As noted above, the Remuneration committee meets twice annually to discuss pay policy for staff.

Employees in the Republic of Ireland received a cut in their salaries in 2012.

The remuneration committee have a stated aim to try to ensure, in line with ongoing affordability, that all staff have their 2012 salary restored within a reasonable time frame. Progress on this has been incremental over the last 5 years. The remuneration committee also considered other areas of anomalies, in comparison to other agencies within the sector, and to ensure retention of staff. This has been addressed as a staged approach.

## Depaul Ireland

(A company limited by guarantee, not having a share capital)

# TRUSTEES' ANNUAL REPORT

for the year ended 31 December 2018

### ● GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies. The financial statements have been prepared on the going concern basis and in accordance with Irish Law and accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland (Generally Accepted Accounting Practice in Ireland) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Companies Act 2014.

### EVENTS AFTER THE BALANCE SHEET DATE

There were no significant events affecting the company since the year end.

### BOOKS OF ACCOUNT

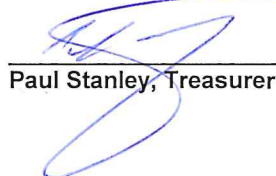
The measures taken by the trustees to ensure compliance with the requirements of Section 281 to 285 of Companies Act 2014, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at Holycross College, Clonliffe Road, Dublin 3.

### AUDITORS

The auditors, Walsh O'Brien Harnett, (Chartered Accountants and Statutory Audit Firm) have indicated their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act 2014.

Approved by the Board of Trustees on 22/5/19 and signed on its behalf by:

  
\_\_\_\_\_  
John Murphy, Chair

  
\_\_\_\_\_  
Paul Stanley, Treasurer

## Depaul Ireland

(A company limited by guarantee, not having a share capital)

# TRUSTEES' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2018

The trustees, who are also directors of Depaul Ireland for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the trustees as the directors to prepare financial statements for each financial year. Under the law the trustees have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the trustees must not approve the financial statements unless they are satisfied that they 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 net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- 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.

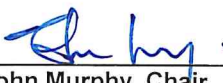
The trustees are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Trustees' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. 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.

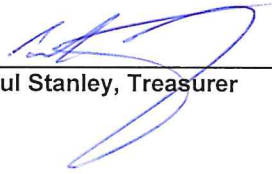
In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees on 22/5/19 and signed on its behalf by:

  
\_\_\_\_\_  
John Murphy, Chair

  
\_\_\_\_\_  
Paul Stanley, Treasurer

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Depaul Ireland

(A company limited by guarantee, not having a share capital)

### Report on the audit of the financial statements

#### Opinion

We have audited the charity financial statements of Depaul Ireland for the year ended 31 December 2018 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and 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 the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the the charity as at 31 December 2018 and of its net income for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other Information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Trustees' Annual Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.



# INDEPENDENT AUDITOR'S REPORT

## to the Members of Depaul Ireland

(A company limited by guarantee, not having a share capital)

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

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Trustees' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

### Respective responsibilities

#### Responsibilities of trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 15 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 the going concern and using the going concern basis of accounting unless management either intends to liquidate the 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 (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <[www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description of auditors responsibilities for audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf)> The description forms part of our Auditor's Report.

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

Our report is made solely to the charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. 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 any 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.



Ronan O'Brien

for and on behalf of

**WALSH O'BRIEN HARNETT**

Chartered Accountants and Statutory Audit Firm

104 Lower Baggot Street

Dublin 2

D02 Y940

Ireland

22<sup>nd</sup> May 2019

## Depaul Ireland

(A company limited by guarantee, not having a share capital)

### STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the year ended 31 December 2018

		Unrestricted Funds 2018 €	Restricted Funds 2018 €	Total 2018 €	Unrestricted Funds 2017 €	Restricted Funds 2017	Total 2017
<b>Income</b>	<b>Notes</b>						
Donations and legacies	3.1	720,640	130,590	851,230	690,292	138,501	828,793
Charitable activities	3.2	603,771	13,035,979	13,639,750	578,168	11,398,019	11,976,187
Other trading activities	3.3	19,179	-	19,179	10,924	-	10,924
Other income	3.4	390,215	-	390,215	390,038	-	390,038
<b>Total Income</b>		<b>1,733,805</b>	<b>13,166,569</b>	<b>14,900,374</b>	<b>1,669,422</b>	<b>11,536,520</b>	<b>13,205,942</b>
<b>Expenditure</b>							
Raising funds	4.1	786,793	-	786,793	671,434	-	671,434
Charitable activities	4.2	572,133	13,527,967	14,100,100	491,400	11,637,880	12,129,280
<b>Total Expenditure</b>		<b>1,358,926</b>	<b>13,527,967</b>	<b>14,886,893</b>	<b>1,162,834</b>	<b>11,637,880</b>	<b>12,800,714</b>
<b>Net income/(expenditure)</b>		<b>374,879</b>	<b>(361,398)</b>	<b>13,481</b>	<b>506,588</b>	<b>(101,360)</b>	<b>405,228</b>
Transfers between funds		(200,327)	200,327	-	-	-	-
<b>Net movement in funds for the year</b>		<b>174,552</b>	<b>(161,071)</b>	<b>13,481</b>	<b>506,588</b>	<b>(101,360)</b>	<b>405,228</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2018	14	2,078,094	161,071	2,239,165	1,571,506	262,431	1,833,937
<b>Balances carried forward at 31 December 2018</b>		<b>2,252,646</b>	<b>-</b>	<b>2,252,646</b>	<b>2,078,094</b>	<b>161,071</b>	<b>2,239,165</b>

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

Approved by the Board of Trustees on 22/5/18 and signed on its behalf by:

  
John Murphy, Chair

  
Paul Stanley, Treasurer

## Depaul Ireland


(A company limited by guarantee, not having a share capital)

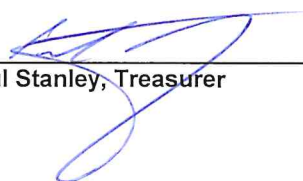
### BALANCE SHEET

as at 31 December 2018

	Notes	2018 €	2017 €
<b>Fixed Assets</b>			
Tangible assets	10	<u>5,711</u>	<u>10,280</u>
<b>Current Assets</b>			
Debtors	11	637,340	1,041,139
Cash and cash equivalents		<u>2,750,247</u>	<u>2,466,673</u>
		<u>3,387,587</u>	<u>3,507,812</u>
Creditors: Amounts falling due within one year	12	<u>(1,140,652)</u>	<u>(1,278,927)</u>
Net Current Assets		<u>2,246,935</u>	<u>2,228,885</u>
<b>Total Assets less Current Liabilities</b>		<u><u>2,252,646</u></u>	<u><u>2,239,165</u></u>
<b>Funds</b>			
Restricted trust funds		-	161,071
General fund (unrestricted)		<u>2,252,646</u>	<u>2,078,094</u>
<b>Total funds</b>	14	<u><u>2,252,646</u></u>	<u><u>2,239,165</u></u>

Approved by the Board of Trustees on 22/5/19 and signed on its behalf by:

  
\_\_\_\_\_  
John Murphy, Chair

  
\_\_\_\_\_  
Paul Stanley, Treasurer

**Depaul Ireland**  
**STATEMENT OF CASH FLOWS**

for the year ended 31 December 2018

	Notes	2018 €	2017 €
<b>Cash flows from operating activities</b>			
Net movement in funds		13,481	405,228
Adjustments for:			
Depreciation		4,569	7,902
		<u>18,050</u>	<u>413,130</u>
Movements in working capital:			
Movement in debtors		409,422	(233,849)
Movement in creditors		(5,966)	(129,401)
		<u>421,506</u>	<u>49,880</u>
<b>Cash flows from financing activities</b>			
Advances to subsidiaries/group companies		(5,623)	(3,533)
Advances from subsidiaries/group companies		(132,309)	169,867
		<u>(137,932)</u>	<u>166,334</u>
Net cash generated from financing activities			
		<u>283,574</u>	<u>216,214</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>2,466,673</b>	<b>2,250,459</b>
<b>Cash and cash equivalents at 1 January 2018</b>		<b>2,466,673</b>	<b>2,250,459</b>
<b>Cash and cash equivalents at 31 December 2018</b>	18	<b><u>2,750,247</u></b>	<b><u>2,466,673</u></b>

## Depaul Ireland

(A company limited by guarantee, not having a share capital)

# NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

## 1. GENERAL INFORMATION

Depaul Ireland is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Holy Cross College, Clonliffe Road, Dublin 3, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

## 2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)", Irish statute comprising the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### Unrestricted funds

Unrestricted funds consist of General funds.

- General funds represent amounts which are expendable at the discretion of the Trustees, in furtherance of the general objectives of the charity and which have not been designated for other purposes.

### Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

### Donations and legacies

For legacies, entitlement is taken as the earlier of the date of which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

## Depaul Ireland

(A company limited by guarantee, not having a share capital)

# NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

### Donated services or facilities

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the volunteers is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

### Operating leases

Rentals under operating lease are dealt with in the Statement of Financial Activities as incurred over the period of the rental agreement.

### Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

### Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

### Restricted and unrestricted reserves

Income, expenditure and reserves are analysed into restricted and unrestricted. Income streams and the appropriate expenditure are restricted to delivery of particular services in accordance with funding contracts based on the wishes of the relevant donor.

### Going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements and have made the following assessment in respect of a period of one year from the date of approval of these financial statements.

The trustees have concluded that there are no material uncertainties related to events or conditions that would cast significant doubt on the ability of the Province to continue as a going concern, and they have sufficient reserves to continue in operational existence for the foreseeable future.

### Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the costs of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures, and fittings	-	33.33% Straight line
Motor vehicles	-	25% Straight line

## Depaul Ireland

(A company limited by guarantee, not having a share capital)

# NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

### Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Creditors and provisions

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### Cash at bank and in hand

Cash at bank and in hand included cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### Taxation

The Company is a registered charity and, therefore is not liable to income tax or corporation tax on income derived from their charitable activities, as it falls within the various exemptions available to registered charities.

### Foreign currencies

The financial statements are prepared in Euro (€) which is the functional currency of the charity. Foreign currency transactions are recorded in Euro at the rate ruling on the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into Euro at the balance sheet date. The resulting gains and losses are dealt with in the Statement of Financial Activities.

### Consolidated accounts

Depaul Ireland has not prepared consolidated accounts for the year as, being a wholly owned subsidiary of the ultimate parent company, Depaul International, it is exempted from doing so under Section 299 of the Companies Act 2014.

3. INCOME					
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2018	2017
		€	€	€	€
	Donations	717,140	44,772	761,912	768,793
	Grants	3,500	85,818	89,318	60,000
		<u>720,640</u>	<u>130,590</u>	<u>851,230</u>	<u>828,793</u>
3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2018	2017
		€	€	€	€
	Harm Reduction	510,436	10,357,361	10,867,797	9,364,181
	Vulnerable Families	22,613	797,480	820,093	779,892
	Criminal Justice	70,722	1,504,383	1,575,105	1,564,465
	Community and Outreach	-	376,755	376,755	267,649
		<u>603,771</u>	<u>13,035,979</u>	<u>13,639,750</u>	<u>11,976,187</u>
3.3	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2018	2017
		€	€	€	€
	Fundraising	<u>19,179</u>	<u>-</u>	<u>19,179</u>	<u>10,924</u>

## Depaul Ireland

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

continued

<b>3.4</b>	<b>OTHER INCOME</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2018</b>	<b>2017</b>
			€	€	€	€
	Recharges of administration and other expenses		<u>390,215</u>	<u>-</u>	<u>390,215</u>	<u>390,038</u>
<b>4.</b>	<b>EXPENDITURE</b>					
<b>4.1</b>	<b>RAISING FUNDS</b>	<b>Direct Staff Costs</b>	<b>Direct Other Costs</b>	<b>Support Costs</b>	<b>2018</b>	<b>2017</b>
		€	€	€	€	€
	Fundraising and Communications	<u>270,532</u>	<u>479,766</u>	<u>36,495</u>	<u>786,793</u>	<u>671,434</u>
<b>4.2</b>	<b>CHARITABLE ACTIVITIES - UNRESTRICTED</b>					
		<b>Direct Staff &amp; Volunteer Costs</b>	<b>Direct Other Costs</b>	<b>Support Costs</b>	<b>2018</b>	<b>2017</b>
		€	€	€	€	€
	Harm Reduction	313,098	127,992	50,893	491,983	406,537
	Vulnerable Families	20,905	(2,078)	2,601	21,428	23,726
	Criminal Justice	42,626	423	5,354	48,403	49,828
	Community and Outreach	7,752	(808)	1,064	8,008	9,402
	Governance Costs (Note 4.4)	-	2,311	-	2,311	1,907
		<u>384,381</u>	<u>127,840</u>	<u>59,912</u>	<u>572,133</u>	<u>491,400</u>
	<b>CHARITABLE ACTIVITIES - RESTRICTED</b>					
		<b>Direct Staff &amp; Volunteer Costs</b>	<b>Direct Other Costs</b>	<b>Support Costs</b>	<b>2018</b>	<b>2017</b>
		€	€	€	€	€
	Harm Reduction	7,514,295	2,160,308	1,065,651	10,740,254	8,887,839
	Vulnerable Families	675,936	105,140	96,255	877,331	871,241
	Criminal Justice	1,023,024	244,321	146,294	1,413,639	1,362,212
	Community and Outreach	379,868	36,493	53,807	470,168	494,663
	Governance Costs (Note 4.4)	-	26,575	-	26,575	21,925
		<u>9,593,123</u>	<u>2,572,837</u>	<u>1,362,007</u>	<u>13,527,967</u>	<u>11,637,880</u>
		<u>9,977,504</u>	<u>2,700,677</u>	<u>1,421,919</u>	<u>14,100,100</u>	<u>12,129,280</u>
<b>4.3</b>	<b>SUPPORT COSTS</b>		<b>Cost of Raising Funds</b>	<b>Charitable Activities</b>	<b>2018</b>	<b>2017</b>
			€	€	€	€
	Support staff		26,060	961,121	987,181	986,524
	Other support costs		10,435	460,798	471,233	322,048
			<u>36,495</u>	<u>1,421,919</u>	<u>1,458,414</u>	<u>1,308,572</u>



## Depaul Ireland

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### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

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4.4	GOVERNANCE COSTS	Direct Staff Costs €	Direct Other Costs €	Support Costs €	2018 €	2017 €
	Governance Auditors' remuneration	-	9,896	-	9,896	8,532
	Governance - Parent Company	-	18,990	-	18,990	15,300
		<u>-</u>	<u>28,886</u>	<u>-</u>	<u>28,886</u>	<u>23,832</u>
5.	INCOME - BY SOURCE				2018 €	2017 €
	Dublin City Council				8,220,402	6,644,236
	Health Service Executive - South				2,001,459	2,001,459
	Health Service Executive - North				927,645	927,645
	Health Service Executive - Other				865,113	865,113
	Department of Justice and Equality (via Probation Service)				638,550	638,000
	Rental income				600,371	575,468
	Depaul Northern Ireland recharge				390,215	390,038
	Society of Saint Vincent de Paul - Back Lane Hostel				29,645	30,744
	Loreto Foundation Fund				-	4,386
	Other				1,226,974	1,128,853
					<u>14,900,374</u>	<u>13,205,942</u>

#### Department of Justice and Equality

The Department of Justice and Equality through the Probation Service provided current funding of €638,550 (2017: €638,000). The full amount was received in the year. This is an annual community based organisation grant for Depaul's Tús Nua project and is paid in accordance with the funding agreement. The grant is treated as a restricted grant.

The grant is applied to service provision for women leaving prison and women referred from the community with a history of offending, with safe supported housing and a positive environment.

No capital grants were received in the period.

6.	NET INCOME	2018 €	2017 €
	<b>Net Income is stated after charging/(crediting):</b>		
	Depreciation of tangible assets	4,569	7,902
	(Surplus) on foreign currencies	(209)	(3,363)
		<u>4,360</u>	<u>4,539</u>
7.	AUDITORS' REMUNERATION	2018 €	2017 €
	Fees payable to the company's auditor and its associates for the audit of the company's annual accounts	9,896	8,532
		<u>9,896</u>	<u>8,532</u>

## Depaul Ireland

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# NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

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## 8. EMPLOYEES AND REMUNERATION

### Number of employees

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

	2018 Number	2017 Number
Accommodation Services	283	251
Outreach	10	9
Support functions	29	25
	<u>322</u>	<u>285</u>

The staff costs comprise:

	2018 €	2017 €
Wages and salaries	9,717,508	8,630,096
Social welfare costs	1,030,359	890,308
Employers pension contributions	86,679	78,241
Life assurance/ Health insurance	92,782	83,686
	<u>10,927,328</u>	<u>9,682,331</u>

During the year under review the Charity incurred wages and salaries costs of €10,927,328 (2017: €9,682,331).

The company operates a defined contribution pension scheme. The amount of outstanding contributions at 31 December 2018 was €18,219 (2017: €17,458).

## 9. TRUSTEES' AND KEY MANAGEMENT REMUNERATION

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	2018 Number of Employees	2017 Number of Employees
€60,001 - €70,000	1	1
€70,001 - €80,000	1	1
€80,001 - €90,000	1	1
€90,001 - €100,000	1	1
	<u>1</u>	<u>1</u>

During the year, no Trustees received any remuneration (2017: €Nil).

During the year, no Trustees received any benefits in kind (2017: €Nil).

During the year, Trustees received reimbursement of vouched expenses amounting to €Nil (2017: €Nil).

## Depaul Ireland

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### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

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10. TANGIBLE FIXED ASSETS	Fixtures, and fittings	Motor vehicles	Total
	€	€	€
<b>Cost</b>			
At 31 December 2018	53,432	38,275	91,707
<b>Depreciation</b>			
At 1 January 2018	53,432	27,995	81,427
Charge for the year	-	4,569	4,569
At 31 December 2018	53,432	32,564	85,996
<b>Net book value</b>			
At 31 December 2018	-	5,711	5,711
At 31 December 2017	-	10,280	10,280
<b>11. DEBTORS</b>		<b>2018</b>	<b>2017</b>
		€	€
Amounts owed by connected parties (Note 19)		9,156	3,533
Prepayments and accrued income		628,184	1,037,606
		<u>637,340</u>	<u>1,041,139</u>
<b>12. CREDITORS</b>		<b>2018</b>	<b>2017</b>
<b>Amounts falling due within one year</b>		€	€
Trade creditors		368,222	428,221
Amounts owed to connected parties (Note 19)		37,558	169,867
Taxation and social security costs (Note 15)		224,484	210,281
Accruals		510,388	470,558
		<u>1,140,652</u>	<u>1,278,927</u>
<b>13. TAXATION AND SOCIAL SECURITY</b>		<b>2018</b>	<b>2017</b>
		€	€
<b>Creditors:</b>			
PAYE / PRSI		<u>224,484</u>	<u>210,281</u>
<b>14. FUNDS</b>			
<b>14.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	€	€	€
At 1 January 2017	1,571,506	262,431	1,833,937
Movement during the financial year	506,588	(101,360)	405,228
At 31 December 2017	2,078,094	161,071	2,239,165
Movement during the financial year	174,552	(161,071)	13,481
At 31 December 2018	<u>2,252,646</u>	<u>-</u>	<u>2,252,646</u>

## Depaul Ireland

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# NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

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### 14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2018 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2018 €
<b>Restricted</b>					
Restricted Funds	161,071	13,166,569	(13,527,967)	200,327	-
<b>Unrestricted</b>					
General Funds - all funds	2,078,094	1,733,805	(1,358,926)	(200,327)	2,252,646
<b>Total funds</b>	<b>2,239,165</b>	<b>14,900,374</b>	<b>(14,886,893)</b>	<b>-</b>	<b>2,252,646</b>

Unrestricted Reserves were used to fund a deficit of €200,327 in activities funded by restricted income in 2018. This deficit is a result of an accrued income adjustment during the year.

### 14.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Unrestricted general funds	5,711	3,387,587	(1,140,652)	2,252,646
	<b>5,711</b>	<b>3,387,587</b>	<b>(1,140,652)</b>	<b>2,252,646</b>

### 15. STATUS

The company is a company limited by guarantee.

The members of the company are the Trustees named on page 3. In the event of the company being wound up, the liability in respect of the guarantee is limited to €1 per member of the company.

### 16. OPERATING LEASE COMMITMENTS

At 31 December 2018 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2018 €	2017 €
Within 1 year	129,000	22,000
Between 1 and 5 years	-	107,000

### 17. RELATED PARTY TRANSACTIONS

As permitted by the Companies Act 1990 the charity had transactions with other connected parties. The following amounts are receivable at the year end:

	Balance 2018 €	Movement in year €	Balance 2017 €
Depaul Housing Association	7,061	3,528	3,533
Depaul Northern Ireland	2,095	145,451	(143,356)
	<b>9,156</b>	<b>148,979</b>	<b>(139,823)</b>

## Depaul Ireland

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

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	2018	2017
	€	€
The following amounts are due to other connected parties:		
Depaul Northern Ireland	-	143,356
Depaul International	37,558	26,511
	<u>37,558</u>	<u>169,867</u>
	2018	2017
	€	€
Net balances with other connected parties:		
Depaul Housing Association	7,061	3,533
Depaul Northern Ireland	2,095	(143,356)
Depaul International	(37,558)	(26,511)
	<u>(28,402)</u>	<u>(166,334)</u>

Depaul Ireland is a subsidiary of Depaul International. An annual contribution of €94,949 is charged from Depaul International which contributes to the development of policy practice and good governance, and support to Depaul International as a group. An amount of €37,558 (2017: €26,511) is due to Depaul International at the year end which relates to the contribution and recharges of administration and other expenses for the year.

Depaul Northern Ireland is a wholly owned subsidiary of Depaul Ireland and at year end €2,095 (2017: €143,356) is due from Depaul Northern Ireland which relates to recharges of administration and other expenses for the year. Total recharged expenses amount to €390,215 (2017: €390,038).

There was an amount owing to fellow subsidiary Depaul UK of €Nil (2017: €Nil) at year end which relates to recharges of administration and other expenses for the year.

Depaul Ireland was formed as a joint initiative between Depaul UK, Daughters of Charity, The Vincentian Fathers and the Society of Saint Vincent de Paul in Ireland to undertake and manage projects for the homeless and those at risk of homelessness.

The company received donations of €29,645 (2017: €29,644) from the Society of Saint Vincent de Paul in 2018.

In October 2016, Depaul Housing Association was incorporated - a subsidiary of Depaul Ireland. Amounts due from Depaul Housing Association at year end amounted to €7,061 (2017: €3,533).

18. CASH AND CASH EQUIVALENTS	2018	2017
	€	€
Cash and bank balances	2,546,423	2,262,890
Notice deposits (less than 3 months)	203,824	203,783
	<u>2,750,247</u>	<u>2,466,673</u>

#### 19. POST-BALANCE SHEET EVENTS

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

## Depaul Ireland

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# NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

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## 20. PRINCIPAL SUBSIDIARIES

### Depaul Northern Ireland

Company name	Depaul Northern Ireland
Basis of control	Trustees
	£
Total assets as at 31 December 2018	916,653
Total liabilities as at 31 December 2018	315,793
Total members funds as at 31 December 2018	600,860
Turnover for the year ended 31 December 2018	3,181,883
Expenditure for the year ended 31 December 2018	3,299,265
Loss for the year ended 31 December 2018	(117,382)

### Depaul Housing Association

Subsidiary name	Depaul Housing Association
Basis of control	Trustees
	€
Total assets as at 31 December 2018	-
Total liabilities as at 31 December 2018	(7,061)
Total members funds as at 31 December 2018	(7,061)
Turnover for the year ended 31 December 2018	-
Expenditure for the year ended 31 December 2018	(7,061)
Loss for the year ended 31 December 2018	(7,061)

## 21. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Trustees on .....