

Depaul Ireland
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2019

Depaul Ireland

CONTENTS

	Page
Trustees' and Other Information	3
Chairperson's Statement	4
Trustees' Annual Report	5 - 14
Trustees' Responsibilities Statement	15
Independent Auditor's Report	16 - 17
Statement of Financial Activities	18
Balance Sheet	19
Statement of Cash Flows	20
Notes to the Financial Statements	21 - 30

Depaul Ireland TRUSTEES' AND OTHER INFORMATION

Trustees	John Murphy, Chair Paul Stanley, Treasurer David Lane (Appointed 3 December 2019) Mary Leonard (Appointed 12 September 2019) Jennifer Lee (Appointed 26 June 2019) Cormac O'Tighearnaigh (Resigned 15 January 2019) Fr. Paschal Scallon Michael Murphy John Dominic Patrick Burke Paul White Patricia Blaney
Company Secretary	Laurence J Tuomey
Executive Leadership Team	David Carroll, CEO Dermot Murphy, Director of Services and Development Kevin Barrett, Director of Finance and Risk Mairéad McGinn, Director of Fundraising and Communications Sarah Reeves, Director of People and Organisation
Charity Number	20048938 / CHY 14753
Company Number	357828
Registered Office and Principal Address	Holy Cross College Clonliffe Road Dublin 3 Ireland
Auditors	Walsh O'Brien Harnett Chartered Accountants and Statutory Audit Firm 104 Lower Baggot Street Dublin 2 D02 Y940 Ireland
Bankers	Allied Irish Bank 64 Grafton Street Dublin 2 Ireland
Solicitors	A&L Goodbody IFSC 25-28 North Wall Quay Dublin 1 D01 H104 Ireland

Depaul Ireland CHAIRPERSON'S STATEMENT

for the financial year ended 31 December 2019

2019 saw a deterioration in the housing crisis in the Republic of Ireland and Depaul were at the forefront of responding to this increased need. In light of the increased need and continued pressure of public resources to meet this need 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 to get out and stay out of homelessness.

Much work was undertaken to understand and respond to the emerging needs of specific groups. Depaul placed a particular spotlight on the single homeless population and how to prevent them coming into homelessness, how to intervene once they were in homelessness and providing solutions for them to stay out of homelessness. Depaul closed its facility Bru Aimsire in July 2019 which at that time was the biggest emergency accommodation facility in the state with 101 beds. A 24-hour accessible accommodation unit, Spires, was opened providing 67 beds. Depaul also recommitted the organisation to strengthening our commitment to those with the greatest and most complex needs.

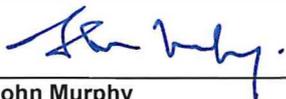
Another specific group that we focused on were asylum seekers in direct provision and a significant development was undertaken with the establishment of the pilot programme Cosan Nua. It provides an in reach service into direct provision assisting those with right to remain in the Republic of Ireland obtain longer term housing options. This is a key homeless prevention tool. Depaul also began an exploration into how support could be provided to women who are trafficked and held a multiagency round table event to discuss policy development in the area. Depaul are exploring if a pilot scheme could operate in 2020. Depaul also secured funding from DRHE and HSE for the Firhouse Family Recovery unit which will begin operations in 2020. It will support homeless women with children coming out of recovery based programmes obtain long term housing solutions. This project has been developed with support from Coolmine.

Depaul remains fully committed to housing led approaches and began operating its housing body Depaul Housing Association. Its aims to accommodate those with the greatest need, believing that every citizen can be housed within community settings no matter what their backgrounds are.

Our focus on health issues are key and due to our Nalaxone training programme and roll out throughout our services we managed to intervene 60 times this year with those in opiate overdose. A truly lifesaving intervention.

I would like to thank our funders for the continued support of the organisation to deliver on its mission and participate in the national effort to end homelessness. I would like to thank our board of Trustees for their time and their professional skills from a wide range of backgrounds to ensuring that Depaul meets the highest governance standards. Similarly, I would like to commend, Kerry Anthony who left as Chief Executive this year for her years of committed and dedicated service to Depaul and welcome David Carroll as the new Chief Executive. The Executive management team have dealt with the transition of leadership in a very constructive way. 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.

As I write we are in the midst of the Covid-19 pandemic. Depaul has responded robustly to the challenges that it presents for our service users, services, volunteers and staff. We are confident that Depaul will continue to face these challenges head on and provide services that are responsive and relevant in times of enormous challenge.



John Murphy
Chairperson

Date: 27th May 2020

Depaul Ireland

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2019

REVIEW OF ACTIVITIES

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 2019. The Trustees confirm that the Annual Report and Financial Statements of the charity comply with the current statutory requirements, and its governing document. Depaul Ireland has prepared its 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), the Charities SORP (FRS 102), and the Companies Act 2014.

Principal Activities

Our charitable activities are classified across 4 pillars as follows:

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

In 2019, across the organisation we provided support for 4,806 (2018: 4,333) single people, couples in our services. The total for the Republic of Ireland amounted to 3,375 (2018: 3,114) and for Northern Ireland 1,431 (2018: 1,219).

In 2019 our pillars were reviewed and 2020 will be utilised to make the full transition to the new pillar structure. It will have a greater emphasis on the housing of people experiencing homelessness coming into contact with our services.

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.

In addition, 2019 saw the establishment of the community outreach team Cosán Nua, funded by the Department of Justice. This team supported people residing in Direct Provision Centres, who have permission to remain in Ireland to obtain long term housing options in the community.

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 629 adults (2018: 285), 230 families (2018: 124) and 470 children (2018: 196).

The team in Ballymun continues to support families and those living in the community with alcohol misuse issues. In 2019 our Ballymun case management team changed the nature of its service and reduced the size of the team in Ballymun however, it supported 83 families (2018: 96) including 142 children (2018: 157) and 95 adults (2018: 109). This included support to homeless families in hotel accommodation. The alcohol support element of the service supported 65 adults to remain in their homes and access health related services.

Our Befriending service supported 35 (2018: 32) people in the community primarily through the use of volunteers.

In 2019 our Migrant Housing Action Team refocused its work. It changed the emphasis from supporting migrant families in private emergency accommodation to support for single migrants in emergency accommodation working with 75 adults (2018: 87).

2019 saw the establishment of Homeless Health Peer Advocacy Programme which trains and supports people experiencing or who have experienced homelessness to provide assistance to homeless people in temporary accommodation in accessing health services. In 2019 6 Peer Advocates were trained supporting 24 homeless people.

Our direct provision in reach service, Cosán Nua, commenced as a 2-year pilot. This built upon our work with the Department of Justice to support individuals and families exit the direct provision accommodation system. We provide support to those asylum seekers with the right to remain in Ireland to obtain long term housing solutions and is a key homeless prevention service. We provide services nationally in Dundalk, Monaghan Meath, Dublin, Sligo, Galway and Mayo. We worked with 392 adults and 328 children in 147 families. We assisted 97 households to obtain long term housing solutions; a major achievement as the service only commenced in March 2019.

Depaul Ireland TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2019

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 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.

In 2019, our Rendu Service in Dublin's North Inner City provided support to 195 women and children (2018: 314) representing 96 families (2018: 132), 98 children (2018: 163) and 97 adults (2018: 151). This reduction was due to a decrease in the use of the family emergency access facility within the unit which is available for families in a crisis.

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.

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 as we encourage them to take responsibility for their lives.

In 2019 Depaul worked with 101 men and women (2018: 183) in Orchid House, providing supported temporary accommodation for 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 and in 2019 our partners who own the building Tuath Housing obtained planning permission to upgrade the building. We hope this work will commence in 2020.

40 men and women (2018: 37) received support and a home in Sundial House in 2019. 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 2019 Peters Place provided supported accommodation to 49 young people (2018: 64). This is a supported temporary accommodation service in the heart of the city focusing on supporting young people with complex needs.

281 men were supported in Back Lane in 2019 (2018: 324). 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.

Suimhneas is a service that is a partnership with the Health Service Executive (HSE) and the Dublin Region Homeless Executive (DRHE), and provides a therapeutic environment for women exiting treatment services. In 2019 11 women (2018: 14) 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 continue 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.

Our Blessington Street service continued to operate as an emergency service in 2019; a vital service in responding to the continuing homelessness crisis in Dublin. In 2019, 405 (2018: 509) individuals were supported in this service.

A second –emergency service, Mount Brown, was transitioned to a 24 hour supported temporary accommodation service which allows a more focused approach to working with individuals and couples. 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 2019, 256 (2018: 528) people have been supported through this service.

Depaul Ireland

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2019

Little Britain Street, which in 2018 was fully transitioned from emergency shelter accommodation to supported temporary accommodation, continued to provide greater stability to our service users and in 2019 supported 318 (2018: 917) people in this service.

Our Brú Aimsire service which offered 101 beds for single men and women was closed in July 2019 and a move was made to the Spires facility in Dublin City Centre. 67 supported temporary accommodation beds are provided here for men, women and couples. These are accessible on a 24-hour basis. Through 2019 Brú Aimsire and Spires accommodated 1,291 people.

In 2019 we have continued our work advocating to government and funders to examine ways to minimise the number of one night only beds in the system and where possible move to the provision of supported temporary accommodation. This was evidenced by transitioning Mount Brown in 2019, thus creating more stability for those using this service and ensuring that the new service in Spires was accessible 24 hours.

This is a significant transition for the organisation and people experiencing homelessness. Whilst there continues to be a real and pressing need for these night shelters in Dublin, 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.

Depaul operates a health initiative providing nursing interventions and GP support. In 2019 it provided 1,020 nursing and 1,118 GP consultations.

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 2019 Tús Nua has supported 40 women (2018: 43).

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 2019, 8 people were supported in our transitional accommodation (2018: 10) with a further 5 people being supported in the long term unit (2018: 5). We also provide a floating support service attached to this project. Through this we have been able to support a further 4 in 2019 people in the community (2018: 5).

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 2019 and the Board have committed to further investment to ensure this continues to develop. 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 €15,638,484 in the year ended 31 December 2019 (2018: €14,900,374) through both voluntary and statutory sources, an increase of 5%. Total expenditure for the year was €15,636,181 (2018: €14,886,893). The final year-end surplus for the organisation for the year was €2,303 (2018: €13,481). The results for the year 31 December 2019 are set out in the Statement of Financial Activities and the financial position at 31 December 2019 is shown on the Balance sheet.

Depaul Ireland

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

● CONSTITUTION

The company is registered as a charitable company limited by guarantee and is a registered charity in Republic of Ireland (Revenue Charity number CHY14753 and Charity Regulator number 20048938).

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 objects since the last annual report.

● OUR HISTORY

Depaul 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 three 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 and 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 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 of Depaul Ireland. In 2016 Depaul Ireland established a second subsidiary company Depaul Housing Association. 2019 has seen Depaul Housing Association begin operating and it is envisaged that 2020 will see the first units being delivered on behalf of the 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.

● 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 takes 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 2019 and up to the date of the signing of the financial statements are set out on page 3.

Depaul Ireland TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2019

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 Trustees are as follows:

- Through recommendations from the Nominations Committee, the 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 of the Board 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

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 sub committees meet a minimum of four times per year.

● GOVERNANCE REVIEW

In 2017 the Trustees commissioned an independent review of the governance function of Depaul Ireland and remain satisfied that the governance of the organisation is to a high standard.

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 Charities Governance Code and our compliance with the Guidelines for Charitable Organisations on fundraising from the public.

● ORGANISATIONAL STRUCTURE AND DECISION MAKING

In order to ensure that Depaul Ireland 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 subsidiaries, Depaul Northern Ireland and Depaul Housing Association, have 462 employees (2018: 447).

At the beginning of 2019 the organisation had an Executive Leadership Team that comprised of CEO (Kerry Anthony), the Director of Finance and Risk (Denis Mahoney), the Director of Fundraising and Communications (Mairead McGinn), the Director of Human Resources, which changed to People and Organisation (Sarah Reeves). Director of Services, Housing and Development (David Carroll).

The Chief Executive Officer (Kerry Anthony) left the organisation in July 2019 and the Trustees express their sincere gratitude for her dedicated leadership and service to Depaul. The then Director of Services, Housing and Development

Depaul Ireland

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2019

acted as interim CEO, assuming the permanent post on 27th August. Deirdre Canavan acted as interim Director of Services (NI) and Dermot Murphy acted as interim Director of Services (ROI) for 2019. Dermot Murphy assumed the permanent post of Director of Services in December 2019. The current Executive Leadership Team are outlined on page 3.

The Executive Leadership Team are responsible for the management of both companies, in line with the strategic direction agreed with the Trustees. There is a wider Senior Leadership group which includes two Senior Services Managers in ROI and one in NI, and a Senior Finance Manager working across both companies. 2019 saw the introduction of a lead Project Group Manager to assist with service delivery in Northern Ireland.

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 and again in 2019.

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 proactive negotiations with key stakeholders on appropriate project budgets designed to cover direct and indirect costs.

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 comprehensive 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.

Covid-19 – In the first half of 2020, the outbreak of Covid-19 spread throughout Asia, Europe and Worldwide. The initial impact of this has been severe and has resulted in a significant worldwide slowdown in economic activity. In Ireland, the economic impact of this pandemic has been characterised by the temporary closure of many businesses in “non-essential” areas to ensure that people’s movements are restricted in order to slow down the spread of the virus. The effect of Covid-19 presents a number of risks for the charity, the effects of which cannot be fully quantified at the time of approving the financial statements. As a result, the Trustees consider the implications of the Covid-19 pandemic to be a significant uncertainty at the time of approving the financial statements.

Although the effects cannot be fully determined, the Trustees believe that the main risks associated with Covid-19 are as follows;

- a prolonged period of government recommendations and restrictions on the movement of people.
- an increased demand for the charity’s services, at least in the short term.
- a potential reduction in funding due to an economic downturn seen in the possibility of a reduced level of funding available to state agencies in the medium term and a risk of reduced public fundraised income.

Depaul Ireland

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2019

OBJECTIVES AND ACTIVITIES

● STRATEGIES FOR ACHIEVING OBJECTIVES

In 2019 Depaul Ireland 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 18 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 complemented 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. 2019 saw the commencement of a process to review the strategic plan in conjunction with Depaul International. 2020 will see a comprehensive review of the organisation's strategic plan.

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

In 2019, across the organisation provided support for 4,806 (2018: 4,333) single people, couples and families with adults and children in our services. The total for the Republic of Ireland amounted to 3,375 (2018: 3,114) and for Northern Ireland 1,431 (2018: 1,219).

We have outlined in the Operating and Finance Review the key activities in Depaul for 2019 across our 4 pillars of principal charitable activities.

In line with our strategic objectives, our main priorities and achievements in 2019 were as follows:

- We launched our service Cosán Nua to 8 Direct Provision centres in the Republic of Ireland assisting over 720 people who have the right to stay in Ireland access long term housing options.
- We transitioned the Mount Brown service, away from a one night only service to a fully supported temporary accommodation service.
- We closed the emergency service for 101 people, Bru Aimsire and opened Spires providing 67 beds on a 24 hour supported temporary accommodation basis.
- We established the Homeless and Health Peer Advocacy Programme which supports homeless people to access health related supports utilising mentors.
- 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 and improvements in section 39 funding.
- We organised a round table event on trafficked women and obtained the support from the Department of Justice to establish a pilot service for trafficked women.
- We gained support and funding for the establishment of a family recovery unit in Firhouse Dublin which will open in 2020.
- We enhanced our presence in different media platforms and increased our voluntary income.
- We delivered 2 staff workshops in each jurisdiction bringing together staff teams.
- We managed the transition of a new CEO and Director of Services and Development.
- We formalised the relationship between Depaul Ireland and Depaul Housing Association and began operations.
- We continue to embed our Vision Mission and Values culture throughout the organisation on an ongoing basis.
- We continued our dialogue with the SVP regarding the potential transfer of management of their hostels.

Depaul Ireland

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2019

Future Plans and Objectives for 2020:

Our main priorities for 2020 are as follows:

- Comprehensively review our strategic plan in conjunction with Depaul International.
- Review our approach to health and wellbeing for staff.
- Increase our health related services.
- Continue our Direct Provision work.
- Commence the step down family recovery unit for women with children leaving rehabilitation services.
- Continue our work with the Society of St Vincent de Paul to explore partnership options outside of Dublin.
- Deal with the impact of the COVID crisis for homeless people and the future of our services.
- Establish pilot accommodation for trafficked women in partnership with others.
- Continue to lobby and influence others for systemic change.
- Advocate for the restoration of HSE funding cuts and improvement of HSE budget.
- Relaunch our website in partnership with Depaul international.
- Increase our fundraising income.
- Increase our presence in the media.
- Review our links with Depaul Housing and launch Depaul Housing Association formally.

The Trustees are not expecting to make any significant changes in the nature of the business in the near future. At the time of approving the financial statements, Depaul Ireland is exposed to the effects of the Covid-19 pandemic which has had a relatively small impact since the year end although Depaul Ireland has been involved in expanding some temporary emergency services to protect service users in this period. In planning its future activities, the Trustees will consider and adapt to any medium to long term impact that might arise including any changes in Government Policy in relation to the management of homelessness.

● 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 2019, the combined total for Depaul was 478 volunteers (2018: 503) contributing over 27,914 hours (2018: 27,040 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.

● RESERVES POLICY

The Trustees have adopted a reserves policy which 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 2019 that level should be €3,699,708 (excluding Fundraising costs which are deemed to be self-funded) compared to free funds which stand at €2,254,949 (15%) or total funds which also stand at €2,254,949 (15%). The Trustees have agreed a plan that aims to build unrestricted reserves over the medium term. The equivalent percentages for 2018 were 16%.

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.

Depaul Ireland

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2019

● 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 our 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 generally 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 6 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.

● 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 the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" and the Companies Act 2014.

EVENTS AFTER THE BALANCE SHEET DATE

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28th March, all "non-essential" businesses were ordered to close temporarily.

Depaul Ireland reacted to these conditions by closing its administrative offices with some staff working from home. Our charitable activities have remained fully operational during the period. There has been a requirement to adapt and increase some front line services which are regarded as essential to preserve the health and well-being of people who experience homelessness. The Trustees are confident that Depaul Ireland will remain fully operational once the period of restriction is lifted.

Depaul Ireland
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 December 2019

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 18 Nicholas Street, Dublin 8 and 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 27th May 2020 and signed on its behalf by:



John Murphy



Paul Stanley

Depaul Ireland

TRUSTEES' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2019

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 (FRS 102);
- 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.

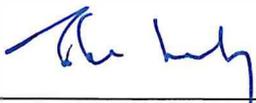
The trustees are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined 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:

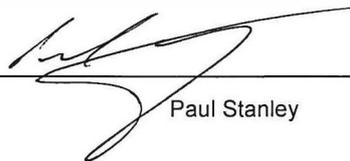
- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of 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 27th May 2020 and signed on its behalf by:



John Murphy



Paul Stanley

INDEPENDENT AUDITOR'S REPORT to the Members of Depaul Ireland

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Depaul Ireland for the financial year ended 31 December 2019 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 charity as at 31 December 2019 and of its net income for the financial 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.

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.

INDEPENDENT AUDITOR'S REPORT to the Members of Depaul Ireland

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement, 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 (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> 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

29 May 2020

Depaul Ireland

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 December 2019

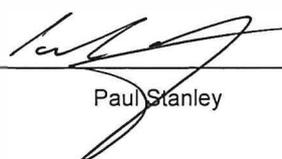
	Notes	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €	Unrestricted Funds 2018 €	Restricted Funds 2018 €	Total 2018 €
Income							
Donations and legacies	3.1	844,005	115,297	959,302	720,640	130,590	851,230
Charitable activities	3.2	703,858	13,383,911	14,087,769	603,771	13,035,979	13,639,750
Other trading activities	3.3	222,928	-	222,928	19,179	-	19,179
Other income	3.4	368,485	-	368,485	390,215	-	390,215
Total income		2,139,276	13,499,208	15,638,484	1,733,805	13,166,569	14,900,374
Expenditure							
Raising funds	4.1	837,347	-	837,347	786,793	-	786,793
Charitable activities	4.2	604,423	14,194,411	14,798,834	572,133	13,527,967	14,100,100
Total Expenditure		1,441,770	14,194,411	15,636,181	1,358,926	13,527,967	14,886,893
Net income/(expenditure)		697,506	(695,203)	2,303	374,879	(361,398)	13,481
Transfers between funds		(695,203)	695,203	-	(200,327)	200,327	-
Net movement in funds for the financial year		2,303	-	2,303	174,552	(161,071)	13,481
Reconciliation of funds							
Balances brought forward at 1 January 2019	14	2,252,646	-	2,252,646	2,078,094	161,071	2,239,165
Balances carried forward at 31 December 2019		2,254,949	-	2,254,949	2,252,646	-	2,252,646

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

Approved by the Board of Trustees on 27th May 2020 and signed on its behalf by:



John Murphy



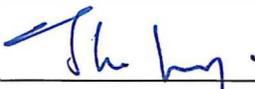
Paul Stanley

Depaul Ireland
BALANCE SHEET

as at 31 December 2019

	Notes	2019 €	2018 €
Fixed Assets			
Tangible assets	10	<u>1,142</u>	<u>5,711</u>
Current Assets			
Debtors	11	547,973	637,340
Cash at bank and in hand		<u>3,465,820</u>	<u>2,750,247</u>
		<u>4,013,793</u>	<u>3,387,587</u>
Creditors: Amounts falling due within one year	12	<u>(1,759,986)</u>	<u>(1,140,652)</u>
Net Current Assets		<u>2,253,807</u>	<u>2,246,935</u>
Total Assets less Current Liabilities		<u>2,254,949</u>	<u>2,252,646</u>
Funds			
General fund (unrestricted)		<u>2,254,949</u>	<u>2,252,646</u>
Total funds	14	<u>2,254,949</u>	<u>2,252,646</u>

Approved by the Board of Trustees on 27th May 2020 and signed on its behalf by:



 John Murphy



 Paul Stanley

Depaul Ireland
STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2019

	Notes	2019 €	2018 €
Cash flows from operating activities			
Net movement in funds		2,303	13,481
Adjustments for:			
Depreciation		4,569	4,569
		<u>6,872</u>	<u>18,050</u>
Movements in working capital:			
Movement in debtors		330,166	409,422
Movement in creditors		602,415	(5,966)
		<u>939,453</u>	<u>421,506</u>
Cash flows from financing activities			
Advances to subsidiaries/group companies		(240,799)	(5,623)
Advances from subsidiaries/group companies		16,919	(132,309)
		<u>(223,880)</u>	<u>(137,932)</u>
Net cash generated from financing activities			
		<u>715,573</u>	283,574
Net increase in cash and cash equivalents		2,750,247	2,466,673
Cash and cash equivalents at 1 January 2019			
		<u>3,465,820</u>	<u>2,750,247</u>
Cash and cash equivalents at 31 December 2019	18	3,465,820	2,750,247

Depaul Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

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)".

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

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

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 charity made a surplus of €2,303, has net current assets of €2,253,807 and net assets of €2,254,949 at the year end.

During the first quarter of 2020, The Covid-19 pandemic has spread initially from Asia to Europe and subsequently worldwide. The initial economic effect of this has been a worldwide slowdown in economic activity and the loss of jobs across many businesses. In Ireland there are restrictions placed on "non-essential" businesses which has resulted in many businesses temporarily closing in measures designed to restrict the movement of people and to slow down the spread of the virus.

Depaul Ireland has continued to provide its services during this period. The Trustees have considered the potential financial effects from the changing economic environment for the upcoming 12 months from the date of approval, including considering the potential impact on fundraising and is taking appropriate mitigating actions to ensure that the charity will continue as a going concern.

The financial statements have been prepared on a going concern basis.

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.

Depaul Ireland
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

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

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.

3. INCOME		Unrestricted	Restricted	2019	2018
3.1 DONATIONS AND LEGACIES		Funds	Funds	€	€
		€	€		
Donations		841,005	40,097	881,102	761,912
Grants		3,000	75,200	78,200	89,318
		844,005	115,297	959,302	851,230
3.2 CHARITABLE ACTIVITIES		Unrestricted	Restricted	2019	2018
		Funds	Funds	€	€
		€	€		
Harm Reduction		600,735	10,193,302	10,794,037	10,867,797
Vulnerable Families		27,823	883,175	910,998	820,093
Criminal Justice		75,300	1,546,369	1,621,669	1,575,105
Community and Outreach		-	761,065	761,065	376,755
		703,858	13,383,911	14,087,769	13,639,750
3.3 OTHER TRADING ACTIVITIES		Unrestricted	Restricted	2019	2018
		Funds	Funds	€	€
		€	€		
Fundraising Events Income		222,928	-	222,928	19,179

Depaul Ireland
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

3.4 OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2019 €	2018 €
Recharges of administration and other expenses	366,475	-	366,475	390,215
Miscellaneous income	2,010	-	2,010	-
	<u>368,485</u>	<u>-</u>	<u>368,485</u>	<u>390,215</u>

4. EXPENDITURE

4.1 RAISING FUNDS	Direct Staff Costs €	Direct Other Costs €	Support Costs €	2019 €	2018 €
Fundraising	228,810	575,427	33,110	837,347	786,793
	<u>228,810</u>	<u>575,427</u>	<u>33,110</u>	<u>837,347</u>	<u>786,793</u>

4.2 CHARITABLE ACTIVITIES - UNRESTRICTED

	Direct Staff & Volunteer Costs €	Direct Other Costs €	Support Costs €	2019 €	2018 €
Harm Reduction	323,344	98,655	52,276	474,275	491,983
Vulnerable Families	19,492	19,635	4,485	43,612	21,428
Criminal Justice	40,984	18,758	7,149	66,891	48,403
Community and Outreach	13,210	2,146	2,222	17,578	8,008
Governance Costs (Note 4.2.1)	-	2,067	-	2,067	2,311
	<u>397,030</u>	<u>141,261</u>	<u>66,132</u>	<u>604,423</u>	<u>572,133</u>

CHARITABLE ACTIVITIES – RESTRICTED

	Direct Staff & Volunteer Costs €	Direct Other Costs €	Support Costs €	2019 €	2018 €
Harm Reduction	7,760,258	2,033,193	1,166,885	10,960,336	10,740,254
Vulnerable Families	630,229	218,434	93,795	942,458	877,331
Criminal Justice	983,610	291,870	147,555	1,423,035	1,413,639
Community and Outreach	647,298	100,422	97,087	844,807	470,168
Governance Costs (Note 4.2.1)	-	23,775	-	23,775	26,575
	<u>10,021,395</u>	<u>2,667,694</u>	<u>1,505,322</u>	<u>14,194,411</u>	<u>13,527,967</u>
	<u>10,418,425</u>	<u>2,808,955</u>	<u>1,571,454</u>	<u>14,798,834</u>	<u>14,100,100</u>

4.2.1 GOVERNANCE COSTS

	Direct Costs €	Other Costs €	Support Costs €	2019 €	2018 €
Governance Auditors' remuneration	-	9,877	-	9,877	9,896
Governance - Parent Company	-	15,965	-	15,965	18,990
	<u>-</u>	<u>25,842</u>	<u>-</u>	<u>25,842</u>	<u>28,886</u>

Depaul Ireland
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

4.3 SUPPORT COSTS	Cost of Raising Funds	Charitable Activities	2019	2018
	€	€	€	€
Support staff	27,040	1,231,200	1,258,240	987,181
Other support costs	6,070	340,254	346,324	471,233
	<u>33,110</u>	<u>1,571,454</u>	<u>1,604,564</u>	<u>1,458,414</u>

5. INCOME - BY SOURCE	2019	2018
	€	€
Dublin City Council	8,003,884	8,220,402
Health Service Executive - South	2,001,459	2,001,459
Health Service Executive - North	932,033	927,645
Health Service Executive - Other	898,369	865,113
Department of Justice and Equality (via Probation Service)	648,000	638,550
Rental income	700,180	600,371
Depaul Northern Ireland recharge	366,475	390,215
Society of Saint Vincent de Paul - Back Lane Hostel	29,645	29,645
Department of Justice Funding	547,300	92,643
Other	1,511,139	1,134,331
	<u>15,638,484</u>	<u>14,900,374</u>

Department of Justice and Equality

The Department of Justice and Equality through the Probation Service provided current funding of €648,000 (2018: €638,550). 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	2019	2018
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	4,569	4,569
(Surplus) on foreign currencies	(5,894)	(209)
	<u>4,569</u>	<u>4,360</u>
7. AUDITORS' REMUNERATION	2019	2018
	€	€
Fees payable to the company's auditor and its associates for the audit of the company's annual accounts	9,877	9,896
	<u>9,877</u>	<u>9,896</u>

Depaul Ireland
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

8. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed during the financial year was as follows:

	2019	2018
	Number	Number
Accommodation Services	284	283
Outreach	17	10
Support functions	33	29
	<u>334</u>	<u>322</u>

The staff costs comprise:

	2019	2018
	€	€
Wages and salaries	10,236,747	9,717,508
Social welfare costs	1,093,843	1,030,359
Employers pension contributions	117,402	86,679
Life assurance/ Health insurance	112,902	92,782
	<u>11,560,894</u>	<u>10,927,328</u>

During the year under review the Charity incurred wages and salaries costs of €11,560,894 (2018: €10,927,328).

The company operates a defined contribution pension scheme. The amount of outstanding contributions at 31 December 2019 was €51,736 (2018: €18,219).

9. TRUSTEES' AND KEY MANAGEMENT REMUNERATION

Key Management Personnel comprises the Executive Leadership Team which includes the Chief Executive Officer. The total remuneration paid to this group in their role as Key Management of Depaul Ireland, inclusive of employers PRSI is €378,912 (2018: €296,664).

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

	2019	2018
	Number of	Number of
	Employees	Employees
€60,001 - €70,000	1	1
€70,001 - €80,000	3	1
€80,001 - €90,000	-	1
€90,001 - €100,000	1	1
	<u>1</u>	<u>1</u>

During the year, no Trustees received any remuneration (2018: €Nil).

During the year, no Trustees received any benefits in kind (2018: €Nil).

During the year, Trustees received reimbursement of vouched expenses amounting to €452 (2018: €Nil).

Depaul Ireland
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

10. TANGIBLE FIXED ASSETS

	Fixtures, and fittings	Motor vehicles	Total
	€	€	€
Cost			
At 31 December 2019	53,432	38,275	91,707
Depreciation			
At 1 January 2019	53,432	32,564	85,996
Charge for the financial year	-	4,569	4,569
At 31 December 2019	53,432	37,133	90,565
Net book value			
At 31 December 2019	-	1,142	1,142
At 31 December 2018	-	5,711	5,711

11. DEBTORS

	2019 €	2018 €
Amounts owed by connected parties (Note 17)	249,955	9,156
Prepayments and accrued income	298,018	628,184
	<u>547,973</u>	<u>637,340</u>

12. CREDITORS

Amounts falling due within one year	2019 €	2018 €
Trade creditors	494,082	368,222
Amounts owed to connected parties (Note 17)	54,477	37,558
Taxation and social security costs (Note 13)	239,770	224,484
Accruals	715,235	303,895
Deferred income	256,422	206,493
	<u>1,759,986</u>	<u>1,140,652</u>

Deferred income relates to grants received but the performance conditions have not been met at the reporting date.

13. TAXATION AND SOCIAL SECURITY

	2019 €	2018 €
Creditors:		
PAYE / PRSI	239,770	224,484
	<u>239,770</u>	<u>224,484</u>

14. FUNDS

14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2018	2,078,094	161,071	2,239,165
Movement during the financial year	174,552	(161,071)	13,481
At 31 December 2018	2,252,646	-	2,252,646
Movement during the financial year	2,303	-	2,303
At 31 December 2019	<u>2,254,949</u>	<u>-</u>	<u>2,254,949</u>

Depaul Ireland
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2019 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2019 €
Restricted					
Restricted Funds	-	13,499,208	(14,194,411)	695,203	-
Unrestricted					
General Funds - all funds	2,252,646	2,139,276	(1,441,770)	(695,203)	2,254,949
Total funds	2,252,646	15,638,484	(15,636,181)	-	2,254,949

Unrestricted Reserves were used to fund a deficit of €695,203 in activities funded by restricted income in 2019.

14.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Unrestricted general funds	1,142	4,013,793	(1,759,986)	2,254,949
	1,142	4,013,793	(1,759,986)	2,254,949

15. STATUS

The company is a company limited by guarantee.

The members of the company are the Chairperson, Treasurer, Company Secretary and Depaul International. 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 31st December 2019 the total of the company's future minimum lease payments under non-cancellable operating leases was:

	2019 €	2018 €
Within 1 year	237,917	111,000
Between 1 and 5 years	882,333	117,458
After 5 years	55,000	-

The lease commitment after 5 years includes a 5 year break clause at 31 March 2025.

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 financial year end:

	Balance 2019 €	Movement in year €	Balance 2018 €
Depaul Housing Association	6,814	(247)	7,061
Depaul Northern Ireland	243,141	241,046	2,095
	249,955	240,799	9,156

Depaul Ireland
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

The following amounts are due to other connected parties:

	2019	2018
	€	€
Depaul International	54,477	37,558

Net balances with other connected parties:

	2019	2018
	€	€
Depaul Housing Association	6,814	7,061
Depaul Northern Ireland	243,141	2,095
Depaul International	(54,477)	(37,558)
	195,478	(28,402)

Depaul Ireland is a subsidiary of Depaul International. An annual contribution of €79,827 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 €54,477 (2018: €37,558) 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 €243,141 (2018: €2,095) is due from Depaul Northern Ireland which relates to recharges of key management remuneration, administration and other expenses for the year. Total recharged expenses amount to €366,475 (2018: €390,215).

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 (2018: €29,645) from the Society of Saint Vincent de Paul in 2019.

In October 2016, Depaul Housing Association was incorporated - a subsidiary of Depaul Ireland. During the year Depaul Ireland transferred €76,000 (2018: Nil) to Depaul Housing Association. The transfer included a €38,000 contribution towards running costs, and €38,000 of donations received by Depaul Ireland on behalf of Depaul Housing Association. Amounts due from Depaul Housing Association at year end amounted to €6,814 (2018: €7,061) and relate to costs incurred by Depaul Ireland on behalf Depaul Housing Association.

18. CASH AND CASH EQUIVALENTS	2019	2018
	€	€
Cash and bank balances	3,262,293	2,546,423
Cash equivalents	203,527	203,824
	3,465,820	2,750,247

19. POST-BALANCE SHEET EVENTS

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28th March, all “non-essential” businesses were ordered to close temporarily.

Depaul Ireland reacted to these conditions by closing its administrative offices with some staff working from home. Our charitable activities have remained fully operational during the period. There has been a requirement to adapt and increase some front line services which are regarded as essential to preserve the health and well-being of people who experience homelessness. The Trustees are confident that Depaul Ireland will remain fully operational once the period of restriction is lifted.

Depaul Ireland
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

continued

20. PRINCIPAL SUBSIDIARIES

Depaul Northern Ireland

Company name	Depaul Northern Ireland
Basis of control	Trustees
	£
Total assets as at 31 December 2019	1,258,879
Total liabilities as at 31 December 2019	606,315
Total members funds as at 31 December 2019	652,564
Turnover for the year ended 31 December 2019	3,301,276
Expenditure for the year ended 31 December 2019	3,249,572
Surplus for the year ended 31 December 2019	51,704

Depaul Housing Association

Subsidiary name	Depaul Housing Association
Basis of control	Trustees
	€
Total assets as at 31 December 2019	-
Total liabilities as at 31 December 2019	(6,814)
Total members funds as at 31 December 2019	(6,814)
Turnover for the year ended 31 December 2019	-
Expenditure for the year ended 31 December 2019	(6,814)
Loss for the year ended 31 December 2019	(6,814)

21. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Trustees on 27 May 2020.