

**Depaul Northern Ireland**

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

**Annual Report and Audited Financial Statements**

**for the financial year ended 31 December 2020**

**Depaul Northern Ireland**  
(A company limited by guarantee, not having a share capital)  
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## Depaul Northern Ireland

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

### TRUSTEES AND OTHER INFORMATION

#### Trustees

John Murphy, Chairperson  
Paul Stanley, Treasurer  
Patricia Blaney  
John Dominic Patrick Burke (resigned 21 August 2020)  
David Lane  
Jennifer Lee  
Mary Leonard  
Fr. Joseph Loftus (appointed 16 September 2020)  
Michael Murphy  
Sr. Margaret O'Donovan (appointed 16 September 2020)  
Paul White  
Fr. Paschal Scallon (resigned 27 May 2020)

#### Company Secretary

Laurence J. Tuomey

#### Executive Leadership Team

David Carroll, CEO  
Mairéad McGinn, Director of Fundraising and Communications  
Dermot Murphy, Director of Services and Development  
Sarah Reeves, Director of People and Organisation  
Kevin Barrett, Director of Finance and Risk

#### Registration Numbers

Charity Commission for Northern Ireland Registration Number:  
102995  
HRMC Charitable Tax Reference Number: XR87991  
Company Registration Number: NI054106

#### Registered Office and Principal Address

449 Antrim Road  
Belfast  
BT15 3BJ  
Northern Ireland

#### Auditors

Crowe Ireland  
Marine House  
Clanwilliam Place  
Dublin 2  
D02 FY24  
Ireland

#### Bankers

Danske Bank  
49-51 University Road  
Belfast  
BT7 1ND  
Northern Ireland

#### Solicitors

A&L Goodbody  
IFSC  
25-28 North Wall Quay  
Dublin 1  
D01 H104  
Ireland

## Depaul Northern Ireland

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### CHAIRPERSON'S STATEMENT

for the financial year ended 31 December 2020

This time last year as I was writing my Chairperson's statement we were beginning to enter the first phase of the Covid-19 crisis. Whilst we all knew that the crisis would have an impact little did we know the degree to which life would change. In light of the increased need and Covid impact, the Financial Statements included in this Annual Report provide detail of how the charity managed its financial resources during the year in caring for families, women and men who needed assistance to survive this global pandemic and indeed find a way out of homelessness.

Covid has posed some of the most difficult challenges for people experiencing homelessness and, as one of the key agencies working in Northern Ireland, I am proud to say that Depaul responded in a way that has proved itself one of the most agile and flexible charities. In rising to the challenges that Covid has posed we have been part of the effort to protect some of the most vulnerable of our people. In a matter of days and weeks at the beginning of March 2020 all of our services were reviewed and adapted specifically to deal with the Covid crisis. We have maintained this effort during the pandemic as well as introducing new interventions during that time.

In Belfast and L/Derry, funded by the Northern Ireland Housing Executive, Depaul introduced additional Housing First services as part of the "Off The Streets" initiative, making sure that no person had to sleep rough during the pandemic. We worked with our voluntary sector partners as part of a statutory task force to ensure that services and interventions were coordinated in light of the evolving situation. Depaul wishes to extend its gratitude to its statutory partners in the Northern Ireland Housing Executive and the Public Health Agency for the coordinated and concerted effort to tackle Covid and its consequences.

Depaul also had to transform its existing services to protect both staff and service users from the risk of infection. It has meant a reduction of beds in some services to minimise the sharing of common facilities. However, staff also have had to transform their approach to working, including working in pods, minimising access to communal areas, working flexible shift patterns and working from home. Information technology has taken on a seismic importance in how services operate. Foyle Haven Day Centre was a prime example of the changes made. A food delivery service to people's homes was organised from the Day Centre to replace the food service that could no longer be provided safely. With 7,500 meals provided, Depaul made sure that some of our most vulnerable service users were being supported during the lock down periods.

Our Volunteer programme has been affected considerably as volunteers have had to adapt their approach by offering remote support to service users rather than directly in projects. As our society begins to open up again we look forward to fully implementing Our Road Map back to Volunteering.

I cannot thank our management, staff, volunteers and service users enough for their efforts to keep everyone as safe as possible, protecting health and lives.

I would like to thank our Board of Trustees for their time and their professional skills from a wide range of backgrounds to ensure that Depaul meets the highest governance standards. Under their leadership, Depaul continues to extend the reach of the organisation's services to people who are homeless whilst meeting the highest governance and financial standards. I would like to thank our range of funders from the State, grant making bodies, businesses and the public for the continued support of the organisation to negotiate one of its most challenging periods.

As I write we are slowly beginning to emerge from the Covid pandemic. Depaul has responded robustly to these challenges and is ready to continue its part in the effort to end homelessness for good in Northern Ireland by imagination, innovation, energy and commitment and remaining true to our values, which are always at the forefront of our work.



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John Murphy  
Chairperson

Date: 26 May 2021

## Depaul Northern Ireland

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

# TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2020

The Trustees (who are the directors of the company) are pleased to present their Annual Report and audited Financial Statements of Depaul Northern Ireland for the year ended 31 December 2020. Depaul Northern Ireland has prepared its Financial Statements in line with the Companies Acts and Accounting and Reporting by Charities: Statement of Recommended Practice ("SORP") applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102").

The Trustees have not prepared the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 as the company qualifies as small under section 383.

## OUR HISTORY

Depaul Northern Ireland is part of a group of charities (the "Depaul Group") that works across the world with a mission to end homelessness and change the lives of those affected by it. The ultimate parent company is 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 three 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, Croatia and France.

Depaul came to the Republic of Ireland in 2002 on the invitation of both the Irish 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. Depaul Ireland developed pragmatic responses to work with these groups and opened many services that were 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 ("Depaul Housing") which is an Approved Housing Body. Together these three charities form the Depaul Irish Group

In 2015 the Depaul Group became known simply as "Depaul". At this time 'Homelessness has no place' was adopted as the international expression of the Group mission. Depaul International works under a Board and Assembly governance structure, which provides oversight while recognising and respecting the individuality of each subsidiary charity within the Group.

## OBJECTIVES AND ACTIVITIES

### Our Vision, Mission And Values

Depaul works to 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:

- We celebrate the potential in people.
- We put words into action.
- We take a wider role in civil society.
- We believe in rights and responsibilities.

## **Depaul Northern Ireland**

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# **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 December 2020

### **Review of Activities**

During the year we provided support for 3,542 people including single people, couples and families across all our services throughout the Irish Group. The total number of people supported in the Republic of Ireland was 2,472 and in Northern Ireland was 1,070.

### **Key Achievements in the Year**

Not least because of the Covid-19 pandemic which began in March, the current year brought many challenges and opportunities for employees of the Depaul Irish Group to demonstrate their dedication and commitment to our values and to those we support. The most significant achievements in the year included the following:

- Through the dedication and flexibility of our workforce we were able to safely continue to operate all our accommodation based services and moved our other services to remote supports through the use of technology provided by our donors.
- In response to the Covid-19 pandemic, Depaul Northern Ireland was commissioned by the Northern Ireland Homeless Executive to expand its Derry based Day Centre service and its Belfast Housing First service.
- The Health Service Executive (the "HSE") commissioned Depaul Ireland to provide a number of Covid-19 specific services throughout the year. Within a week of the Irish Government imposing the first restrictions on the movement of people to contain the virus, Depaul commenced our first Covid-19 service, an isolation unit. We continued to work closely with the HSE on a number of Covid-19 services opening a number of shielding units successfully protecting our service user.
- Depaul Housing acquired its first property in mid-2020 and by year end, despite the impact of Covid-19 restrictions, had complete the acquisition of 11 properties.

### **Charitable Activities**

In 2020 the Depaul Irish Group worked in pursuit of the 6 strategic goals outlined in our 'What If?' Strategic Plan which were to:

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

Depaul's mission is to end homelessness. We believe that the experience of homelessness affects people in a myriad of ways and therefore requires different approaches. People who are homeless are not a homogenous group and therefore the manner by which Depaul organise its services reflects this complexity. Our pillar structure was updated in late 2019 and this is the first time the updated pillars are being presented within our Annual Report. Our response to service provision is now organised into 5 service pillars: Prevention, Families and Young People, Health and Rehabilitation, High Support Services and Housing. This approach allows services to be tailored and modelled specifically for the needs of the households served.

The Covid pandemic has had a huge impact on our services in 2020 and all services needed to be modified and adapted to deal with the consequences of the pandemic. The protection of the health of our staff, volunteers and service users has been at the forefront of our thinking and we are hugely proud that we played a major part in responding to the challenges presented by the Covid pandemic for people who are homeless or at risk of homelessness.

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# TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2020

### Prevention

Depaul's prevention services work in communities across Northern Ireland, ensuring families and individuals are able to maintain their tenancies and live independently within their own communities. These services are designed to intervene at a community level to help prevent people entering homelessness and assisting people who have a history of homelessness gain roots in their communities. We adapted our community services to make sure that people in their own homes could still be supported despite lockdown restrictions and the need to isolate.

The Harm Reduction Floating Support service in L/Derry supports individuals with a history of drug and alcohol abuse remain in their own homes. The service had to adapt to still work with people in their homes while following all the appropriate health practices during Covid. It was a particularly challenging time, making sure that every person had a robust set of wrap round services. This service worked with 45 people through 2020.

The Foyle Haven Day Centre also had to modify its approach because of Covid, minimising the number of people who could access its services at any one time. It made physical changes to the Centre, arrived at a planned and safe access policy and structured a food delivery service to people's homes in the city. The Day Centre worked with 299 people in 2020.

### High Support Accommodation

Depaul's origins lies in its ability to provide low threshold accommodation for men and women with entrenched drug and alcohol difficulties. Our high support accommodation services are structured to offer support accommodation to those households and individuals who have the greatest difficulties and complexities. They are designed to offer emergency support and case management packages to tackle such issues and support people to move to longer term more independent living arrangements.

Stella Maris, an alcohol managed service in the docks area of Belfast, supports men and women who are homeless with entrenched alcohol difficulties. To minimise risk in this vulnerable group, the service reduced its beds by four due to Covid restrictions which limited the sharing of rooms, access to communal areas was curtailed and a more structured approach to the alcohol management system was adopted. The health of this group of individuals can be compromised due to their history of homelessness and substance use. Stella Maris worked with 55 people in 2020.

The Castlehill Service in Dungannon faced similar challenges to Stella Maris, but was assisted by the self-contained nature of the accommodation. However, similar robust Covid protocols were put in place to prevent Covid infection. Our service users worked closely with staff to ensure that everyone was kept as safe as possible. The Castlehill service accommodated 59 people during 2020.

### Families and Young People

Depaul Northern Ireland provides vital accommodation and community supports for vulnerable families and young people who are experiencing or are at risk of homelessness.

Our Family Floating Support service is structured to provide support to families who have move on from temporary accommodation into the community and to work with families at risk of homelessness. It adapted its approach to make sure that particularly during the Covid lockdown periods the service could continue to support families with ongoing support needs and assistance with issues of isolation. This was a particularly pressured time for families with young children who could not at times attend schools or nurseries. However, our Childcare Support service funded by Children in Need greatly assisted families with advice and support on childcare issues both in the community and within our temporary accommodation services. The Family Floating Support service worked with 123 adults and 229 children.

Mater Dei in North Belfast and Cloverhill in Twinnbrook are our temporary accommodation services specifically for families experiencing homelessness. They are designed to provide families with the best possible support to deal with the experience of being in temporary accommodation and assist them to move into permanent

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# **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 December 2020

housing as soon as possible. Both Services offer 24-hour support and are assisted by a specific Childcare Support service funded by Children in Need. The Covid pandemic presented considerable challenges to these services. Communal areas had to be closed due to health restrictions and families also faced considerable challenges on moving into long-term accommodation in this period. Mater Dei accommodated 45 adults and 42 children in 2020 while Cloverhill accommodated 42 adults and 48 children in 2020.

### Health & Rehabilitation

Depaul provides vital onsite health care supports. We also work closely with other agencies to ensure those experiencing homelessness have access to the healthcare they require. 2020 saw the establishment of a structured relationship with the Western Trust to provide nursing services to individuals attending our Foyle Haven Day Centre. This vital intervention played a key part in supporting the health of some of the most vulnerable individuals in L/Derry during this pandemic period.

### Housing

Depaul considers that housing is ultimately the solution to homelessness. Depaul Northern Ireland operates a number of services within the community, providing housing solutions for very vulnerable people. Foremost amongst these are the Housing First services in L/Derry and Belfast. Housing First is an approach based on the philosophy that all individuals, despite their background, can live independently, once the proper supports are provided. Depaul have been pioneers of this approach in Northern Ireland. This service was expanded in 2020, as a response to the Off The Streets initiative coordinated by the Northern Ireland Housing Executive. This service worked with 81 individuals in 2020, split evenly across the two cities.

### **Volunteers**

Depaul has a strong culture of supporting volunteering. We believe that people should have a way to tangibly demonstrate their care and compassion, and that the experience should be as beneficial to the volunteers as it is to those we serve. Volunteers are given a comprehensive induction programme and supported through on-going review and training.

The ability of Volunteers to be involved with our service users was significantly curtailed during the year due to the risks associated with Covid-19. Nevertheless, we remain grateful for the unstinting efforts of our volunteers who provide such valuable benefits through a wide range of activities designed to engage, support and befriend our service users. In 2020, 38 Volunteers contributed over 2,100 hours across our services.

### **FUTURE PLANS**

Depaul is committed to continuously improve and develop its services and is focused on a number of key developments for the next year as follows:

- We commenced a review in early 2021 of how all our services across Northern Ireland are structured to identify ways to more effectively deliver high quality services in an efficient and effective manner.
- The Foyle Haven Day Centre in Derry continues to require additional funding to maintain its opening hours and we will work with our statutory funders to achieve the funding required.
- A comprehensive review of our overall strategic direction commenced in the current financial year and 2021 will see the launch of a new three-year strategy.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Depaul Northern Ireland is incorporated as a company limited by guarantee and registered with the Charities Commission for Northern Ireland. Depaul Northern Ireland will continue to file its annual accounts and annual monitoring report with the Commission.

## Depaul Northern Ireland

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# TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2020

## The Trustees

The strategic direction and governance of the company is the responsibility of the Trustees. The Nominations Committee seeks people with suitable skills to serve on the Board of Trustees and manages the process for the recruitment, appointment and rotation of Trustees. Depaul International, the ultimate parent company, approves the appointment of any new Trustees. Newly appointed Trustees receive a letter of appointment and an induction programme covering responsibilities and involvement outside of formal Trustee meetings.

The following were Trustees of the company, and unless indicated otherwise, served for the entire year:

John Murphy, Chairperson	
Patricia Blaney	
David Lane	
Jennifer Lee	
Mary Leonard	
Fr. Joseph Loftus	(appointed 16 September 2020)
Michael Murphy	
Sr. Margaret O'Donovan	(appointed 16 September 2020)
Paul Stanley	
Paul White	
Fr. Paschal Scallon	(resigned 27 May 2020)
John Dominic Patrick Burke	(resigned 21 August 2020)

The Company Secretary was Laurence J Tuomey.

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

- Receive any loans from the company;
- Receive remuneration for services as Trustees of the company; or
- Hold shares in the company (which is limited by guarantee and has no share capital).

In order to ensure that Depaul Northern Ireland is managed efficiently and effectively, the Trustees have delegated a range of day-to-day decision making powers to executive management. The Trustees have established appropriate controls and mechanisms to ensure that the staff team operate within the powers delegated to it. The Executive Leadership Team are responsible for the overall management of the Depaul Irish Group, incorporating Depaul Ireland, Depaul Northern Ireland and Depaul Housing. This team is supported by a number of senior managers and each service has a local management team.

## Trustee Committees

The Trustees have established five sub-committees to support the work of the Board of Trustees:

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

Each committee is governed by a Trustee approved terms of reference and may have co-opted other members when appropriate. Most of the Trustees are a member of at least one of the sub-committees of the Board. The Nominations Committee also supports the appointment of committee members. Other than the Remuneration committee, which meets as needed, committees meet a minimum of four times per year.

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# TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2020

## FINANCIAL REVIEW

### Review of results

Total income for the year amounted to £3.8m (2019: £3.3m) with the increase reflecting additional fundraising income as well as increased statutory funding for Covid-19 services. Depaul Northern Ireland depends on a high level of statutory income, with over 80% of our 2020 income coming through various government departments for a range of services. We continue to invest in our fundraising activities in order to raise the profile of the organisation and to increase our ability to deliver services with this much-needed additional income.

Our fundraising income for the year amounted to £0.8m, up from £0.4m in 2019, reflecting the significant and generous response from across the community to the Covid-19 pandemic. Our supporters understand that Christmas and the winter months are a particular vulnerable time for homeless people and contributions from the public are concentrated in the last months of the year.

The impact of the additional non-statutory income has meant Depaul Ireland ended the financial year with an unrestricted reserve of £0.7m (2019: £0.4m).

### Reserves

#### Depaul Northern Ireland's reserves fall into two types:

- *Restricted funds:* these are generated when the donor stipulates how their donation must be spent or as a result of an appeal that has been run for a specific project or activity.
- *Unrestricted funds:* These are generated when the donor does not stipulate how their donation must be spent. Unrestricted funds include designated and other funds where the Trustees have set aside money for a specific purpose or to cover possible risks. We monitor these funds to ensure they are spent in line with the agreed plans, whilst guaranteeing these resources are used effectively.

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 likely impact on our ability to meet our financial obligations or reduce expenditure in the short term due to of a decline in income.

Depaul Northern Ireland aims to build unrestricted funds over time to a level that will provide working capital comprising a minimum of 25% of the annual staff and overhead costs (excluding fundraising costs which are deemed to be self-funded). At 31 December 2020, the ratio was 21% (2019: 13%) as unrestricted reserves amounted to £0.7m compared to the desired level of £0.8m. Notwithstanding the shortfall on the 25% target, the Trustees consider that there are sufficient unrestricted reserves 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 an approach that will build reserves to a sufficient level.

### 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 these major risks. The Trustees maintain a risk register, which they review regularly.

*Reputational risks:* the Trustees are conscious of the importance of its reputation as a well run organisation delivering public benefit and have undertaken steps to ensure Depaul Ireland's governance and management structures are robust and give confidence to all stakeholders and operate in line with our values.

*Covid-19:* the impact of Covid-19 commenced from early in 2020 and has continued into 2021. While the response from statutory funders and public donors, together with the flexibility shown by our employees, has allowed Depaul to mitigate the risks to a significant degree, the Trustees continue to monitor developments carefully. The medium term risk remains for a potential economic downturn and the related possibility of a reduced level of funding available to state agencies and a risk of reduced public fundraising.

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# TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2020

*Financial risks:* the organisation exposes itself to a variety of financial risks including a reduction in statutory income or in community support to fundraising appeals. Measures to mitigate this risk include strong budgetary management and cost control and proactive negotiations with key stakeholders on appropriate service budgets designed to cover direct and indirect costs.

*Health and Safety risks:* the Trustees recognise the importance of health and safety in all of our services. Depaul Ireland implements robust systems and structures to ensure all health and safety regulations are complied with. There is quarterly reporting on compliance to the Services, Quality and Development committee and annual reporting to the full Board.

*Legal and regulatory risks:* the company is required to comply with a wider range of legal and regulatory obligations. Policies and procedures are in place to ensure compliance with these obligations, however, there inevitably remains a residual risk of an operational failure resulting in a breach of these obligations.

*Insurable risks:* the organisation incurs exposure to employer, public and property damage liability by virtue of the nature of its operations. While a strong emphasis is placed on health and safety and risk management practices to avoid liability arising, insurance cover is maintained to mitigate the financial impact from such events.

*Performance risks:* there is a risk that the high quality of our services may not be maintained and we perform below the expectations of our funders as set out in their service level agreements. The Trustees monitor performance on an ongoing basis and have implemented annual service audit programmes as well as staff and service user surveys to provide them with assurance in this regard.

### 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.

### Events after the Balance Sheet Date

There were no significant events affecting the company after the end of the year with the exception of the ongoing impact of the Covid-19 pandemic, which the company is managing, and which commenced before the balance sheet date.

### Books of Account

The measures taken by the Trustees to ensure compliance with the requirements regarding proper books of account, 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 449 Antrim Road, Belfast.

### Disclosure of Information to Auditors

Each of the Trustees at the time when this Trustees' Annual Report was approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the company's auditors are unaware, and
- the Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of S.418 of the Companies Act 2006.

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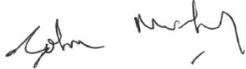
# TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2020

### Auditors

During the year, in accordance with section 485(4) of the Companies Act 2006 Crowe Ireland were appointed as auditors and have indicated their willingness to continue in office in accordance with the provisions of Section 485A (7) of the Companies Act 2006.

Approved by the Board of Trustees on 26 May 2021 and signed on its behalf by:



John Murphy, Chairperson



Paul Stanley, Treasurer

## Depaul Northern Ireland

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# STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 December 2020

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". 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 state of affairs of the charity and of the net income or expenditure of the charity for that period.

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 are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions

Approved by the Board of Trustees on 26 May 2021 and signed on its behalf by:



John Murphy, Chairperson



Paul Stanley, Treasurer

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Depaul Northern Ireland**

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

### **REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**

#### **Opinion**

We have audited the financial statements of DePaul Northern Ireland (the 'Company') for the year ended 31 December 2020, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2020 and of its net movement in funds for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2006 and Charities Act 2011.

#### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in UK, including the FCR's Ethical Standard, 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions Relating to Going Concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other Information**

The 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 Auditors' 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.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Depaul Northern Ireland**

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

### **Opinion on the Other Matters Prescribed by the Companies Act 2006**

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

- in our opinion, the information given in the Trustees' Report is consistent with the financial statements; and
- in our opinion, the Trustees' Report has been prepared in accordance with applicable legal requirements.

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 Company were sufficient to permit the financial statements to be readily and properly audited, and 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 Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

### **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 the trustees 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 Company'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 the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 Financial Reporting Council's website at: <[www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities)>. This description forms part of our Auditor's Report.

**INDEPENDENT AUDITOR'S REPORT**  
**to the Members of Depaul Northern Ireland**  
(A company limited by guarantee, not having a share capital)

**The Purpose of Our Audit Work and to Whom We Owe Our Responsibilities**

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by: Roseanna O'Hanlon  
Roseanna O'Hanlon (statutory Auditor)

for and on behalf of:

Crowe Ireland

**Crowe Ireland**  
Chartered Accountants and Statutory Audit Firm  
Marine House  
Clanwilliam Place  
Dublin 2  
Ireland  
D02 FY24

Date: 2 June 2021

**Depaul Northern Ireland**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating the Income and Expenditure Account)  
for the financial year ended 31 December 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £
<b>Income</b>							
Donations and legacies	5.1	534,720	218,216	752,936	311,846	86,769	398,615
Charitable activities	5.2	644,672	2,433,044	3,077,716	528,104	2,374,557	2,902,661
<b>Total income</b>		<u>1,179,392</u>	<u>2,651,260</u>	<u>3,830,652</u>	<u>839,950</u>	<u>2,461,326</u>	<u>3,301,276</u>
<b>Expenditure</b>							
Raising funds	6.1	253,994	-	253,994	180,841	-	180,841
Charitable activities	6.2	209,332	3,080,924	3,290,256	652,639	2,416,092	3,068,731
<b>Total Expenditure</b>		<u>463,326</u>	<u>3,080,924</u>	<u>3,544,250</u>	<u>833,480</u>	<u>2,416,092</u>	<u>3,249,572</u>
<b>Net income/(expenditure)</b>		<u>716,066</u>	<u>(429,664)</u>	<u>286,402</u>	<u>6,470</u>	<u>45,234</u>	<u>51,704</u>
Transfers between funds	13	(432,080)	432,080	-	-	-	-
<b>Net movement in funds for the financial year</b>		<u>283,986</u>	<u>2,416</u>	<u>286,402</u>	<u>6,470</u>	<u>45,234</u>	<u>51,704</u>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2020	13	<u>397,960</u>	<u>254,604</u>	<u>652,564</u>	<u>391,490</u>	<u>209,370</u>	<u>600,860</u>
<b>Balances carried forward at 31 December 2020</b>	<b>13</b>	<u><u>681,946</u></u>	<u><u>257,020</u></u>	<u><u>938,966</u></u>	<u><u>397,960</u></u>	<u><u>254,604</u></u>	<u><u>652,564</u></u>

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There are no recognised surpluses and deficits other than those recorded in the statement of financial activities.

The notes on pages 20 to 29 form part of these financial statements.

**Depaul Northern Ireland**  
(A company limited by guarantee, not having a share capital)  
**BALANCE SHEET**  
as at 31 December 2020

	Notes	2020 £	2019 £
<b>Fixed Assets</b>			
<b>Tangible Assets</b>	<b>10</b>	12,652	-
		<u>12,652</u>	<u>-</u>
<b>Current Assets</b>			
Debtors	<b>11</b>	61,442	56,519
Cash and cash equivalents	<b>17</b>	1,276,308	1,202,360
		<u>1,337,750</u>	<u>1,258,879</u>
<b>Creditors: Amounts falling due within one year</b>	<b>12</b>	(411,436)	(606,315)
<b>Net Current Assets</b>		<u>926,314</u>	<u>652,564</u>
<b>Total Assets less Current Liabilities</b>		<u>938,966</u>	<u>652,564</u>
<b>Funds</b>			
Restricted Funds	<b>13</b>	257,020	254,604
Unrestricted Funds	<b>13</b>	681,946	397,960
<b>Total Funds</b>	<b>13</b>	<u>938,966</u>	<u>652,564</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved and authorised for issue by the Board of Trustees on 26 May 2021 and signed on its behalf by



John Murphy, Chairperson



Paul Stanley, Treasurer

**Depaul Northern Ireland**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF CASH FLOWS**  
for the financial year ended 31 December 2020

	Notes	2020 £	2019 £
<b>Cash flows from operating activities</b>			
Net movement in funds		286,402	51,704
Adjustments for:			
Depreciation		4,218	-
Movement in debtors		(5,402)	7,795
Movement in creditors		18,681	83,662
Cash generated from operations		<u>303,899</u>	<u>143,161</u>
<b>Cash flows from financing activities</b>			
Advances from/(to) subsidiaries/group companies		479	(479)
Advances (to)/from subsidiaries/group companies		(213,560)	206,860
Net cash generated from/(used in) financing activities		<u>(213,081)</u>	<u>206,381</u>
<b>Cash flows from investing activities</b>			
Acquisition of tangible fixed assets		(16,870)	-
Net cash generated from/(used in) investing activities		<u>(16,870)</u>	<u>-</u>
<b>Net increased in cash and cash equivalents</b>		73,948	349,542
<b>Cash and cash equivalents at 1 January 2020</b>		<u>1,202,360</u>	<u>852,818</u>
<b>Cash and cash equivalents at 31 December 2020</b>	<b>17</b>	<u><u>1,276,308</u></u>	<u><u>1,202,360</u></u>

## Depaul Northern Ireland

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

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2020

## 1. GENERAL INFORMATION

Depaul Northern Ireland is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 449 Antrim Road, Belfast, BT15 3BJ which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

## 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)", the Companies Act 2006 and the Charities Act 2011 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

As permitted by the Companies Act 2006, 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 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 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 and Designated funds.

- General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.
- Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in notes to the financial statements.

### 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. The following specific policies are applied to particular categories of income:

### Legacies

For legacies, entitlement is taken as the earlier of the date on 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 Northern Ireland

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

# NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

### 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.

### 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.

### 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.

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Costs of raising funds comprise the costs associated with attracting income.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and includes audit fees and governance costs recharged from the parent company. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

### Costs of generating funds

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

### Costs of charitable activities

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

### Support costs

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Central and Regional offices. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

### Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases.

### 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. The assets of the scheme are held separately from those of the company in an independently administered fund.

### Going concern

The charity made a surplus of £286,402 has net current assets of £926,314 and net assets of £938,966 at the year end.

During 2020, the Covid-19 pandemic spread from Asia to Europe and subsequently worldwide. The economic effect of this has been a worldwide slowdown in economic activity and the loss of jobs across many businesses. In Ireland there are ongoing 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 Northern Ireland

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

# NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

Depaul Northern 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.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

-	Motor Vehicles	25% Straight line
-	Fixtures and Fittings	33.33% straight line

The company's policy is to review the remaining useful economic lives and residual values of tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated tangible fixed assets are retained in the cost of tangible fixed assets and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the Statement of Financial Activities.

### 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.

### Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

### Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with a 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 Pound Sterling (£) which is the functional currency of the charity. Foreign currency transactions are recorded in Pound Sterling at the rate ruling on the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into Pound Sterling at the balance sheet date. The resulting gains and losses are dealt with in the Statement of Financial Activities.

### Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the balance sheet date.

## Depaul Northern Ireland

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

# NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

### 3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

#### Provision for doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an on-going basis.

#### Income recognition

In applying the income recognition principles of the Charities SORP, judgements are occasionally required to ascertain whether a grant agreement is performance or non-performance based. This is done using established criteria that are applied consistently across all funding instruments and from one period to the next. Furthermore, where grant agreements are found to be performance based, judgements are required as to the level of income that should be recognised for the year. The organisation typically uses incurred expenditure as the most appropriate basis to measure progress on grant agreements and to recognise the related income. This is done in conjunction with a qualitative assessment of the status of the underlying projects in order to ensure this represents the most appropriate basis of recognition. All judgements are made at the individual grant level and are subject to appropriate review and approval processes.

### 4. INCOME - BY SOURCE

	2020 £	2019 £
Supporting People	2,094,260	1,968,223
Housing Benefit/ Core rent	625,276	528,104
Northern Ireland Homeless Executive (Homeless policy)	342,583	210,021
Public Health Agency	110,289	133,677
Fundraising	633,275	398,615
Other	24,969	62,636
	<u>3,830,652</u>	<u>3,301,276</u>

Included in the Supporting People Funding is an amount of £18,478 (2019: £nil) relating to Supporting People Covid Emergency Funding.

### 5. INCOME

#### 5.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Donations	529,720		529,720	339,292
Grant making Trusts	5,000	218,216	223,216	59,323
	<u>534,720</u>	<u>218,216</u>	<u>752,936</u>	<u>398,615</u>

## Depaul Northern Ireland

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

# NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

### 5.2 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Restated** Total 2019 £
High Support Accommodation	392,886	877,321	1,270,207	1,217,679
Families and Young People	251,786	660,907	912,693	873,929
Prevention	-	556,155	556,155	549,007
Housing	-	263,074	263,074	262,046
Health and Rehabilitation	-	75,587	75,587	-
	<u>644,672</u>	<u>2,433,044</u>	<u>3,077,716</u>	<u>2,902,661</u>

\*\* Depaul changed its charitable 'pillars' in late 2019 following a formal review process. Services are now organised into 5 service pillars: High Support Accommodation, Families and Young People, Prevention, Housing and Health and Rehabilitation. This approach allows services to be tailored and modelled specifically for the needs of the people served.

### 6. EXPENDITURE 6.1 RAISING FUNDS

	Direct Staff £	Direct Other Costs £	Support Costs £	Total 2020 £	Total 2019 £
Fundraising	41,600	195,141	17,253	253,994	180,841
	<u>41,600</u>	<u>195,141</u>	<u>17,253</u>	<u>253,994</u>	<u>180,841</u>

### 6.2 CHARITABLE ACTIVITIES

UNRESTRICTED	Direct Staff & Volunteer Costs £	Direct Other Costs £	Support Costs £	Total 2020 £	Restated** Total 2019 £
High Support Accommodation	28,914	17,904	43,890	90,708	377,875
Families and Young People	8,658	5,361	13,143	27,162	240,117
Prevention	14,118	8,742	21,430	44,290	-
Housing	13,507	8,363	20,502	42,372	10,138
Health and Rehabilitation	-	-	-	-	21,261
Governance Costs (Note 6.2.1)	-	4,800	-	4,800	3,248
	<u>65,197</u>	<u>45,170</u>	<u>98,965</u>	<u>209,332</u>	<u>652,639</u>

**Depaul Northern Ireland**

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

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2020

**6.2 CHARITABLE ACTIVITIES (CONTINUED)**

RESTRICTED	Direct Staff & Volunteer Costs £	Direct Other Costs £	Support Costs £	Total 2020 £	Restated**
					Total 2019 £
High Support Accommodation	654,410	373,951	238,696	1,267,057	925,895
Families and Young People	416,862	225,811	169,541	812,214	725,545
Prevention	386,975	131,960	133,278	652,213	-
Housing	189,500	37,284	41,067	267,851	246,562
Health and Rehabilitation	31,146	44,441	-	75,587	508,346
Governance Costs (Note 6.2.1)	-	6,002	-	6,002	9,744
	<u>1,678,893</u>	<u>819,449</u>	<u>582,582</u>	<u>3,080,924</u>	<u>2,416,092</u>
	<u>1,744,090</u>	<u>864,619</u>	<u>681,547</u>	<u>3,290,256</u>	<u>3,068,731</u>

\*\* Depaul changed its charitable 'pillars' in late 2019 following a formal review process. Services are now organised into 5 service pillars: Prevention, Families and Young People, Health and Rehabilitation, High Support Accommodation. This approach allows services to be tailored and modelled specifically for the needs of the households served.

**6.2.1 GOVERNANCE COSTS**

	Direct Staff & Volunteer Costs £	Direct Other Costs £	Support Costs £	Total 2020 £	Total 2019 £
Governance Auditors' remuneration	-	4,802	-	4,802	6,992
Governance - Parent company	-	6,000	-	6,000	6,000
	<u>-</u>	<u>10,802</u>	<u>-</u>	<u>10,802</u>	<u>12,992</u>

**6.3 SUPPORT COSTS**

	Cost of Raising Funds £	Charitable Activities £	Total 2020 £	Total 2019 £
Support staff	10,655	420,915	431,570	111,486
Support other	6,598	260,632	267,230	81,020
	<u>17,253</u>	<u>681,547</u>	<u>698,800</u>	<u>192,506</u>

**7. AUDITORS' REMUNERATION**

	2020 £	2019 £
Fees payable to the company's auditor and its associates for the audit of the company's annual accounts	<u>6,413</u>	<u>6,992</u>

**Depaul Northern Ireland**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

continued

**8. EMPLOYEES AND REMUNERATION**

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

	<b>2020</b>	2019
	<b>Number</b>	Number
Accommodation services	75	71
Community and outreach	33	27
Support functions	10	7
	<u>118</u>	<u>105</u>

The staff costs comprise:

	<b>2020</b>	2019
	<b>£</b>	£
Wages and salaries	1,723,373	1,605,194
Social security costs	109,284	114,227
Employers pension contributions	39,583	35,310
Life assurance	37,163	46,536
	<u>1,909,403</u>	<u>1,801,267</u>

**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 Northern Ireland, inclusive of employers social insurance and including recharges from Depaul Ireland, is £88,578 (2019: £91,176).

There are no employees who received employee benefits excluding employer pension costs of more than £60,000 for the reporting period (2019: £nil).

During the year, no Trustees received any remuneration (2019: £nil).

During the year, no Trustees received any benefits (2019: £nil).

During the year, Trustees received reimbursement of vouched expenses amounting to £nil (2019: £nil).

**Depaul Northern Ireland**

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

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2020

**10. TANGIBLE FIXED ASSETS**

	<b>Fixtures &amp; fittings £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2020	10,209		10,209
Additions		16,870	16,870
Disposals	-	-	-
	<u>10,209</u>	<u>16,870</u>	<u>27,079</u>
<b>Depreciation</b>			
At 1 January 2020	10,209	-	10,209
Charge for the financial year	-	4,218	4,218
Disposals	-	-	-
	<u>10,209</u>	<u>4,218</u>	<u>14,427</u>
<b>Net book value</b>			
At 31 December 2020	<u>-</u>	<u>12,652</u>	<u>12,652</u>
At 31 December 2019	<u>-</u>	<u>-</u>	<u>-</u>

**11. DEBTORS**

	<b>2020 £</b>	2019 £
Amounts owed by group undertaking (Note 16)	-	479
Prepayments and accrued income	61,442	56,040
	<u>61,442</u>	<u>56,519</u>

**12. CREDITORS**

<b>Amounts falling due within one year</b>	<b>2020 £</b>	2019 £
Trade creditors	144,493	81,562
Amounts owed to group undertakings (Note 16)	7,183	220,743
Taxation and social security costs	42,040	42,326
Accruals and deferred income	217,720	261,684
	<u>411,436</u>	<u>606,315</u>

**13. FUNDS****13.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
At 1 January 2019	391,490	209,370	600,860
Movement during the financial year	6,470	45,234	51,704
	<u>397,960</u>	<u>254,604</u>	<u>652,564</u>
At 31 December 2019	397,960	254,604	652,564
Movement during the financial year	283,986	2,416	286,402
	<u>681,946</u>	<u>257,020</u>	<u>938,966</u>

## Depaul Northern Ireland

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

# NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

### 13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2020 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2020 £
<b>Restricted</b>					
Restricted funds	254,604	2,651,260	(3,080,924)	432,080	257,020
<b>Unrestricted</b>					
Designated - Amalgamation Reserve	71,800	-	-	-	71,800
General funds - all funds	326,160	1,179,392	(463,326)	(432,080)	610,146
	397,960	1,179,392	(463,326)	-	681,946
<b>Total funds</b>	<b>652,564</b>	<b>3,830,652</b>	<b>(3,544,250)</b>	<b>-</b>	<b>938,966</b>

### 13.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets £	Current assets £	Current liabilities £	Total assets £
Unrestricted general funds	-	257,020	-	257,020
Restricted funds	12,652	1,080,730	(411,436)	681,946
	12,652	1,337,750	(411,436)	938,966

Supporting People restricted funds at year end were £255,934 (2019: £170,024)

### 14. STATUS

The charity is limited by guarantee.

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.

### 15. OPERATING LEASE COMMITMENTS

At 31 December 2020 the total of the company's future minimum lease payments under non-cancellable operating leases was:

	2020 £	2019 £
Within 1 year	359,163	33,517
Between 1 and 5 years	-	32,517

### 16. Related Party Transactions

The charity had transactions with group undertakings. The following amounts are receivable at year end:

	Balance 2020 £	Movement in financial year £	Balance 2019 £
Depaul Housing	-	(479)	479

**Depaul Northern Ireland**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
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continued

The following amounts are due to other group undertakings:

	<b>2020</b>	2019
	£	£
Depaul International	-	15,000
Depaul Ireland	7,183	205,743
	<u>7,183</u>	<u>220,743</u>
	<u><u>7,183</u></u>	<u><u>220,743</u></u>

Certain functions and activities are organised centrally within Depaul Ireland for other members of the Depaul Irish Group to avoid cost duplication. The company pays its parent company, Depaul Ireland, for costs incurred in support of the activities of the company, including recharges of key management remuneration, administration and other expenses. Total recharged expenses amounted to £325,874 (2019: £321,512). At 31 December 2020, the company owes £7,183 (2019: £205,743) to Depaul Ireland.

Depaul Housing is a subsidiary of Depaul Ireland. Amounts due from Depaul Housing to Depaul Northern Ireland at year end amounted to £nil (2019: 479).

The company makes an annual contribution to its ultimate parent, Depaul International, which contributes to the development of policy and good governance and to support the Depaul International Group. For the year the company made a contribution of £30,000 (2019: £30,000). At 31 December 2020, the company owed £nil to Depaul International (2019: £15,000).

<b>17. CASH AND CASH EQUIVALENTS</b>	<b>2020</b>	2019
	£	£
Cash and bank balances	1,266,323	1,192,415
Cash equivalents	9,985	9,945
	<u>1,276,308</u>	<u>1,202,360</u>
	<u><u>1,276,308</u></u>	<u><u>1,202,360</u></u>

**18. PENSION COMMITMENTS**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension costs for 2020 amounted to £39,583 (2019: £35,310). The amount of outstanding contributions at 31 December 2020 was £33,250 (2019: £9,391).

**19. POST-BALANCE SHEET EVENTS**

There were no significant subsequent events, with the exception of the ongoing impact of the Covid-19 pandemic, which the company is managing, and which commenced before the balance sheet date, that require disclosure or adjustment to the financial statements

**20. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Trustees on 26 May 2021.