

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 2021

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(A company limited by guarantee, not having a share capital)
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TRUSTEES AND OTHER INFORMATION

Trustees

John Murphy, Chairperson
Paul Stanley, Treasurer
Patricia Blaney (resigned 24 November 2021)
David Lane
Jennifer Lee
Mary Leonard
Fr. Joseph Loftus
Yvonne McWhirther (appointed 30 June 2021)
Michael Murphy (resigned 5 February 2022)
Sr. Margaret O'Donovan
Paul White

Company Secretary

Laurence J. Tuomey

Executive Leadership Team

David Carroll, CEO
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
40 Mespil Road
Dublin 4
D04 C2N4
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

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CHAIRPERSON'S STATEMENT

for the financial year ended 31 December 2021

2021 was a hugely significant year, not only for Depaul, but also for homelessness in Northern Ireland. In 2021 we set out our new three-year strategy, "The Path Home", in which we defined clear objectives, committing ourselves to continue an imaginative, innovative and pioneering approach in the delivery of services, a recommitment to low threshold working and a housing led approach. Our strategy is based on our belief that every person has a right to a home.

The publication of our strategy coincided with continuing challenges faced with the number of households residing in temporary accommodation increasing. Depaul Northern Ireland participated in the review of the NIHE Homelessness Strategy, advocating that Housing First approaches are critical to the effective support of those with complex lives and needs.

During the year, the NIHE launched its Covid Reset Plan, which outlined the future of homelessness services beyond Covid. Unfortunately, the pandemic continued to impact our work. Our employees have been remarkable in responding robustly to the challenges for the people they work with and for themselves. I am proud to say we manage to keep all of our services open and maintained and adapted them where needed especially in our Day Centre in L/Derry, our Family Floating Support and Housing First services.

The recruitment and retention of employees was a major challenge in 2021 and despite continuing statutory funding challenges we managed to improve terms and conditions modestly during the year. We continue to advocate that Government focus on funding the homelessness sector in order to maintain a healthy and efficient voluntary and community sector.

Information technology continues to grow in importance impacting how services operated and how we communicate with each other to be as effective as we can in delivering our services. Partly assisted by grant funding from NIHE, we relaunched our internal online communication platform. Our investment in learning demonstrates our commitment to put our words into action and support our employees, volunteers and service users to reach their full potential.

I would like to thank our Board of Trustees who come from a wide range of backgrounds for their time, skills and professionalism. Under their leadership, Depaul continues to extend the reach of our services to people who are homeless whilst meeting the highest governance and financial standards. Without their scrutiny oversight and support the transfer of services from the SVP to Depaul would not have happened. In addition, I would like to commend the Executive and Senior Leadership Group for the delivery of the new strategy. 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 another challenging year.

As I write we are now facing into an uncertain time for Northern Ireland in dealing with the impact of the rising cost of living and the absence of Government. Depaul will be at the forefront of ending homelessness in Northern Ireland for those with the greatest needs; we have never been needed more.

John Murphy

Chairperson

Date: 1 June 2022

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

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 2021. Depaul Northern Ireland has prepared its Financial Statements in line with the Companies Acts and Accounting and Reporting by Charities: Statement of Recommended Practice ("Charities 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 employees, 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, across the world, 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.

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

Review of Activities

During the year we provided support for 3,670 (2020: 3,542) people including single people, couples and families across all our services throughout the Depaul Irish Group. The total number of people supported in the Republic of Ireland was 2,658 (2020: 2,472) and in Northern Ireland was 1,012 (2020: 1,070).

Key Achievements in the Year

Covid-19 continued to present 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 in a changing Covid-19 environment. Service users were kept safe and supported through periods of isolation and risks to their health.
- In response to the Covid-19 pandemic, Depaul Northern Ireland was commissioned by the Northern Ireland Homeless Executive in 2020 to expand its Derry based Day Centre service and its Belfast Housing First service in response to Covid-19 and continued to provide these essential support services through 2021 in the midst of significant labour market challenges. Some employees from Depaul Ireland supported their Northern Ireland colleagues at times of particular stress demonstrating their commitment to our values.
- Depaul Ireland expanded its services by accepting the transfer of 7 emergency accommodation services from SVP in the latter part of 2021. These services are spread across the southern and midland counties of Ireland. 100 employees transferred with the services and joined the Depaul team in providing essential services to those experiencing homelessness.
- Depaul Housing, who acquired its first property in mid-2020, nearly doubled its property portfolio adding an additional 10 properties during 2021 while continuing to work around Covid-19 restrictions and in a turbulent property market.

Charitable Activities

In 2021 the Depaul Irish Group launched its new strategic plan: "A Path Home". Our strategic approach builds upon the foundations of our traditional **Low Threshold** approach to service provision by engaging in **Specialised Services** centred on meeting unique needs and building permanent solutions in our **Housing-led** approach to services. This new plan sets out a strategic direction which builds on Depaul's significant success achieved to date.

Our strategy is centred around five main themes each of which represents an area within the organisation which will drive change during the lifetime of this strategic plan. This plan is accompanied by key performance indicators that will outline actions we will take and how we will monitor our progress.

- Theme 1: our services and housing
- Theme 2: our people
- Theme 3: our organisation
- Theme 4: our service users
- Theme 5: our voice

Depaul's mission is to end homelessness and change the lives of those affected by it. 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 response to service provision is organised into 5 service pillars: Prevention, High Support Accommodation, Families and Young People, Health and Rehabilitation, and Housing. This approach allows services to be tailored and modelled specifically for the needs of the households served.

Covid-19 continued to impact our services in 2021 as we responded to the evolving nature of the pandemic. The protection of the health of our service users, employees and volunteers was at the forefront of our thinking and we are hugely proud of the central role Depaul played in responding to the challenges presented for people

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who are homeless or at risk of homelessness.

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.

Depaul's prevention service encompasses a Harm Reduction Floating Support service and Depaul's Foyle Haven Day Centre in L/Derry. The Floating Support service in L/Derry supported 43 (2020: 45) individuals with a history of drug and alcohol abuse to remain in their own homes. The primary focus was to maintain the work with people in their homes while observing all the appropriate Covid required health practices. The Foyle Haven Day Centre continued through 2021 with its Covid modified approach, minimising the number of people who could access its services at any one time and working out into the community more. A welcome development was NIHE's increased funding which allowed the Day Centre operate for longer hours and on weekends. The Day Centre worked with 244 people (2020: 299 people).

High Support Accommodation

Depaul's origins lies in its ability to provide low threshold accommodation for men and women with significant drug and alcohol difficulties. Our High Support Accommodation services are structured to offer supported accommodation to those who have the greatest difficulties and complexities. They are designed to offer emergency support and case management supports 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 alcohol difficulties. The changes made since the start of the pandemic in March 2020 were maintained through 2021 to minimise risk in this vulnerable group. Room sharing was stopped, 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. During the year Stella Maris worked with 47 people (2020: 55 people).

The Castlehill Service in Dungannon faced similar challenges to Stella Maris, but was assisted by the self-contained nature of the accommodation. Again Covid protocols developed in 2020 were maintained. During the year the Clothworkers' Foundation provided a much needed grant of £5,500 to upgrade the communal area in Castlehill. During the year Castlehill accommodated 60 people (2020: 59 people).

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 Belfast based Family Floating Support service is structured to provide support to families moving on from temporary accommodation into the community and to work with families at risk of homelessness. Covid continued to impact 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 136 adults and 193 children through the year (2020: 123 adults and 229 children).

Mater Dei in North Belfast and Cloverhill in Twinbrook 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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housing as soon as possible. Both Services offer 24-hour support and are assisted by the Childcare Support service funded by Children in Need. In 2021 significant support was received from the Smurfit Foundation which funded a much needed upgrade of the furniture and fittings in both of these services. Mater Dei accommodated 42 adults and 41 children (2020: 45 adults and 42 children) while Cloverhill accommodated 43 adults and 52 children (2020: 42 adults and 48 children).

Health and Rehabilitation

Depaul provides vital onsite health care supports while working 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 which continued through 2021 and is expected to end in early 2022. 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 in response to Covid. During the year this service worked with 77 people (2020: 81 people 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 2021, 42 (2020: 38) Volunteers contributed their time 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:

- Ensuring the transition of services into a post Covid environment assuming the continued reduction in impact from the pandemic.
- A review of the Supporting People services to ensure the structures and staffing arrangements continue to be best suited for the future and are aligned with Supporting People strategies.

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 files its annual accounts and annual monitoring report with the Commission.

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

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	(resigned 24 November 2021)
David Lane	
Jennifer Lee	
Mary Leonard	
Fr. Joseph Loftus	
Yvonne McWhirther	(appointed 30 June 2021)
Michael Murphy	
Sr. Margaret O'Donovan	
Paul Stanley	
Paul White	

The Company Secretary was Laurence J Tuomey.

Throughout the year, the Trustees did not receive any loans or remuneration from the company. The company does not have a 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 is 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, People and Organisation, and Risk 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.

FINANCIAL REVIEW

Review of results

Total income for the year amounted to £4.2m (2020: £3.8m) 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 nearly 85% of our 2021 income coming through various government

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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 maintain services with this much-needed additional income.

Our fundraising income for the year rose to £0.85m, up from £0.75m in 2020, reflecting the continued generous response from individuals across the community to the Covid-19 pandemic as well as some much needed support from our corporate partners. 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 Northern Ireland ended the financial year with an unrestricted reserve of £1.0m (2020: £0.7m).

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.

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

Depaul Northern Ireland aims to build and maintain unrestricted funds over time to a level that will provide working capital comprising a minimum of 13 weeks (25%) of the annual employee and overhead costs (excluding fundraising costs which are deemed to be self-funded). At 31 December 2021, the ratio was 15.5 weeks (30%) (2020: 10.8 weeks (21%)) as unrestricted reserves amounted to £1.0m (2020: £0.7m) compared to the desired minimum level of £0.8m (2020: £0.8m). 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.

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 Northern 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 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 in the short term. The medium term risk remains for a potential economic downturn and the related possibility of a reduced level of funding available from state agencies and/or a risk of reduced public donations.
- *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. The Finance, People and Organisation, and Risk committee monitors financial risks and on a quarterly basis.

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- *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 employee 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 company 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 to the financial statements.

EVENTS AFTER THE BALANCE SHEET DATE

There were no significant events affecting the company after the end of the year.

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 section 418 of the Companies Act 2006.

AUDITORS

The Auditors, Crowe Ireland, 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 1 June 2022 and signed on its behalf by:

John Murphy
Chairperson

Paul Stanley
Treasurer

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 December 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees, who are the 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 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" ("FRS102"), as well as with the Accounting and Reporting by Charities: Statement of Recommended Practice (the "Charities SORP"). 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 company and of the net income or expenditure of the company 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 FRS102 and the Charities SORP;
- 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 company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company 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 company's auditor in connection with preparing the auditor's report) of which the company'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 company'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 company'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 1 June 2022 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 2021, 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 2021 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 FRC'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

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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' Annual Report is consistent with the financial statements; and
- in our opinion, the Trustees' Annual 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' Annual 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 Statement of Trustees' Responsibilities, 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>. 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 Company'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 Company'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 Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by: Roseanna O'Hanlon

for and on behalf of:

Crowe Ireland
Chartered Accountants and Statutory Audit Firm
40 Mespil Road
Dublin 4
D04 C2N4

Date: 2 June 2022

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 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Income							
Donations and legacies	5.1	511,155	339,758	850,913	534,720	218,216	752,936
Charitable activities	5.2	838,207	2,545,738	3,383,945	644,672	2,433,044	3,077,716
Total income		<u>1,349,362</u>	<u>2,885,496</u>	<u>4,234,858</u>	<u>1,179,392</u>	<u>2,651,260</u>	<u>3,830,652</u>
Expenditure							
Raising funds	6.1	233,822	-	233,822	253,994	-	253,994
Charitable activities	6.2	96,326	3,325,695	3,422,021	209,332	3,080,924	3,290,256
Total Expenditure		<u>330,148</u>	<u>3,325,695</u>	<u>3,655,843</u>	<u>463,326</u>	<u>3,080,924</u>	<u>3,544,250</u>
Net income/(expenditure)		1,019,214	(440,199)	579,015	716,066	(429,664)	286,402
Transfers between funds	13	(680,276)	680,276	-	(432,080)	432,080	-
Net movement in funds for the financial year		<u>338,938</u>	<u>240,077</u>	<u>579,015</u>	<u>283,986</u>	<u>2,416</u>	<u>286,402</u>
Reconciliation of funds							
Balances brought forward at 1 January 2021	13	681,946	257,020	938,966	397,960	254,604	652,564
Balances carried forward at 31 December 2021	13	<u>1,020,884</u>	<u>497,097</u>	<u>1,517,981</u>	<u>681,946</u>	<u>257,020</u>	<u>938,966</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 19 to 27 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 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible Assets	10	8,434	12,652
Current Assets			
Debtors	11	545,364	61,442
Cash and cash equivalents	17	1,603,408	1,276,308
		2,148,772	1,337,750
Creditors: Amounts falling due within one year	12	(639,225)	(411,436)
Net Current Assets		1,509,547	926,314
Total Assets less Current Liabilities		1,517,981	938,966
Funds			
Restricted Funds	13	497,097	257,020
Unrestricted Funds	13	1,020,884	681,946
Total Funds	13	1,517,981	938,966

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

The notes on pages 19 to 27 form part of these financial statements.

Approved and authorised for issue by the Board of Trustees on 1 June 2022 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 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Net movement in funds		579,015	286,402
Adjustments for:			
Depreciation		4,218	4,218
Movement in debtors		(483,922)	(5,402)
Movement in creditors		32,160	18,681
Net cash generated from operating activities		<u>131,471</u>	<u>303,899</u>
Cash flows from financing activities			
Advances from/(to) group companies		195,629	(213,081)
Net cash generated from/(used in) financing activities		<u>195,629</u>	<u>(213,081)</u>
Cash flows from investing activities			
Acquisition of tangible fixed assets		-	(16,870)
Net cash generated from/(used in) investing activities		<u>-</u>	<u>(16,870)</u>
Net increased in cash and cash equivalents		327,100	73,948
Cash and cash equivalents at 1 January 2021		<u>1,276,308</u>	<u>1,202,360</u>
Cash and cash equivalents at 31 December 2021	17	<u><u>1,603,408</u></u>	<u><u>1,276,308</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 2021

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 company'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 (Charities 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, 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 company 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 charity 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 2021

- **Donated services or facilities**

Donated goods and 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 by the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP, the general volunteer time of the volunteers is not recognised.

On receipt, donated goods and 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 based on an estimate of the amount recoverable.

- **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company which 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 company in the delivery of its charitable 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 donations and those costs incurred in trading and event activities that raise funds.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the company 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.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals under operating lease are dealt with in the Statement of Financial Activities as incurred over the period of the rental agreement.

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 company made a surplus of £579,015, had net current assets of £1,509,547 and net assets of £1,517,981 at the year end.

Throughout the Covid-19 pandemic Depaul Northern Ireland has continued to provide its services. While Covid-19 impacted the company in many ways, the company has been able to successfully adapt its operations to meet the changing circumstances throughout the pandemic.

The Trustees have considered the potential financial effects from the changing economic environment for the upcoming 12 months from the date of approval of the financial statements, including considering the potential impact on fundraising and is taking appropriate actions to ensure that the company continues 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:

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 2021

-	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 ongoing 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. 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 includes 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. Cash equivalents includes longer term bank deposits and investments that can be readily converted into cash.

Taxation

The company is a registered charity and, therefore is not liable to income tax or corporation tax on income derived from its 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 company. 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 2021

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements is based on 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.

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.

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 age profile of debts and historical experience. Any significant reduction in the level of payment defaults 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 ongoing basis.

Establishing lives for depreciation purposes of tangible fixed assets

The annual depreciation charge depends primarily on the estimated lives of each type of asset and estimates of residual values. The Trustees regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

4. INCOME – BY SOURCE

	2021	2020
	£	£
Supporting People	2,171,682	2,094,260
Housing Benefit / Charges to residents	778,887	625,276
Northern Ireland Homeless Executive	477,192	342,583
Public Health Agency	114,971	110,289
Fundraising	690,894	633,275
Other	1,232	24,969
	<u>4,234,858</u>	<u>3,830,652</u>

Included in the Supporting People funding is an amount of £64,483 (2020: £18,478) relating to Supporting People Covid Emergency Funding.

5. INCOME 5.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Donations	511,155	122,531	633,686	529,720
Grants	-	217,227	217,227	223,216
	<u>511,155</u>	<u>339,758</u>	<u>850,913</u>	<u>752,936</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 2021

5.2 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
High Support Accommodation	516,893	855,946	1,372,839	1,270,207
Families and Young People	321,314	660,991	982,305	912,693
Prevention	-	609,755	609,755	556,155
Housing	-	279,316	279,316	263,074
Health and Rehabilitation	-	139,730	139,730	75,587
	<u>838,207</u>	<u>2,545,738</u>	<u>3,383,945</u>	<u>3,077,716</u>

6. EXPENDITURE

6.1 RAISING FUNDS

	Direct Staff Costs £	Direct Other Costs £	Support Costs £	Total 2021 £	Total 2020 £
Fundraising	45,289	170,498	18,035	233,822	253,994
	<u>45,289</u>	<u>170,498</u>	<u>18,035</u>	<u>233,822</u>	<u>253,994</u>

6.2 CHARITABLE ACTIVITIES

UNRESTRICTED	Direct Staff and Volunteer Costs £	Direct Other Costs £	Support Costs £	Total 2021 £	Total 2020 £
High Support Accommodation	4,486	3,828	18,853	27,167	90,708
Families and Young People	9,201	7,851	38,666	55,718	27,162
Prevention	-	-	-	-	44,290
Housing	1,427	1,218	5,996	8,641	42,372
Health and Rehabilitation	-	-	-	-	-
Governance costs (Note 6.2.1)	-	4,800	-	4,800	4,800
	<u>15,114</u>	<u>17,697</u>	<u>63,515</u>	<u>96,326</u>	<u>209,332</u>

RESTRICTED	Direct Staff and Volunteer Costs £	Direct Other Costs £	Support Costs £	Total 2021 £	Total 2020 £
High Support Accommodation	641,300	390,135	309,728	1,341,163	1,267,057
Families and Young People	490,017	343,504	179,444	1,012,965	812,214
Prevention	307,337	96,715	148,861	552,913	652,213
Housing	163,986	26,010	80,204	270,200	267,851
Health and Rehabilitation	78,769	60,980	-	139,749	75,587
Governance costs (Note 6.2.1)	-	8,705	-	8,705	6,002
	<u>1,681,409</u>	<u>926,049</u>	<u>718,237</u>	<u>3,325,695</u>	<u>3,080,924</u>
Total Charitable Activities	<u>1,696,523</u>	<u>943,746</u>	<u>781,752</u>	<u>3,422,021</u>	<u>3,290,256</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 2021

6.2.1 GOVERNANCE COSTS	Direct Staff and Volunteer Costs £	Direct Other Costs £	Support Costs £	Total 2021 £	Total 2020 £
Auditors' remuneration	-	7,505	-	7,505	4,802
Parent Company	-	6,000	-	6,000	6,000
	<u>-</u>	<u>13,505</u>	<u>-</u>	<u>13,505</u>	<u>10,802</u>

6.3 SUPPORT COSTS	Cost of Raising Funds £	Charitable Activities £	Total 2021 £	Total 2020 £
Support staff	9,731	421,807	431,538	431,570
Support other	8,304	359,945	368,249	267,230
	<u>18,035</u>	<u>781,752</u>	<u>799,787</u>	<u>698,800</u>

7. AUDITORS' REMUNERATION	2021 £	2020 £
Fees payable to the company's auditor and its associates for the audit of the company's annual accounts	<u>7,505</u>	<u>6,413</u>

8. EMPLOYEES AND REMUNERATION

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

	2021 Number	2020 Number
Accommodation services	52	75
Community and outreach	35	33
Support functions	8	10
	<u>95</u>	<u>118</u>

The employee costs comprise:

	2021 £	2020 £
Wages and salaries	1,684,204	1,723,373
Social security costs	118,460	109,284
Employers pension contributions	35,276	39,583
Life assurance	31,327	37,163
	<u>1,869,267</u>	<u>1,909,403</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 2021

9. TRUSTEE 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 employer's social insurance and including recharges from Depaul Ireland, was £86,880 (2020: £88,578).

There are no employees who received employee benefits excluding employer pension costs of more than £60,000 for the reporting period (2020: nil).

During the year, no Trustees received any remuneration (2020: £nil), any benefits (2020: £nil) or reimbursement of vouched expenses (2020: £nil).

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 January 2021	10,209	16,870	27,079
At 31 December 2021	10,209	16,870	27,079
Depreciation			
At 1 January 2021	10,209	4,218	14,427
Charge for the year	-	4,218	4,218
At 31 December 2021	10,209	8,436	18,645
Net book value			
At 31 December 2021	-	8,434	8,434
At 31 December 2020	-	12,652	12,652

11. DEBTORS

	2021 £	2020 £
Prepayments and accrued income	545,364	61,442

12. CREDITORS

Amounts falling due within one year

	2021 £	2020 £
Trade creditors	106,053	144,493
Amounts owed to group undertakings (Note 16)	202,812	7,183
Taxation and social security costs	37,300	42,040
Accruals and deferred income	293,060	217,720
	639,225	411,436

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 January 2020	397,960	254,604	652,564
Movement during the year	283,986	2,416	286,402
At 31 December 2020	681,946	257,020	938,966
Movement during the year	338,938	240,077	579,015
At 31 December 2021	1,020,884	497,097	1,517,981

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 2021

continued

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2021 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2021 £
Restricted					
Restricted funds	257,020	2,885,496	(3,325,695)	680,276	497,097
Unrestricted					
Designated - Amalgamation Reserve	71,800	-	-	(71,800)	-
General funds	610,146	1,349,362	(330,148)	(608,476)	1,020,884
	681,946	1,349,362	(330,148)	(680,276)	1,020,884
Total Funds	<u>938,966</u>	<u>4,234,858</u>	<u>(3,655,843)</u>	<u>-</u>	<u>1,517,981</u>

Supporting People restricted reserves at year end were £475,646 (2020: £255,934)

13.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Net assets £
Restricted funds	-	497,097	-	497,097
Unrestricted funds	8,434	1,651,675	(639,225)	1,020,884
	<u>8,434</u>	<u>2,148,772</u>	<u>(639,225)</u>	<u>1,517,981</u>

14. STATUS

The company 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 2021 the total of the company's future minimum lease payments under non-cancellable operating leases was:

	2021 £	2020 £
Within 1 year	354,967	359,163
Between 1 and 5 years	-	-
After 5 years	-	-
	<u>354,967</u>	<u>359,163</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 2021

16. Related Party Transactions

The company had transactions with other group undertakings. The following amounts are payable at year end:

	2021	Movement in year	2020
	£	£	£
Depaul International	10,000	10,000	-
Depaul Ireland	192,812	185,629	7,183
	<u>202,812</u>	<u>195,629</u>	<u>7,183</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 £327,192 (2020: £325,874). At 31 December 2021, the company owes £192,812 (2020: £7,183) to Depaul Ireland.

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 (2020: £30,000). At 31 December 2021, the company owed £10,000 to Depaul International (2020: £nil).

17. CASH AND CASH EQUIVALENTS

	2021	2020
	£	£
Cash and bank balances	1,593,408	1,266,323
Cash equivalents	10,000	9,985
	<u>1,603,408</u>	<u>1,276,308</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 2021 amounted to £35,276 (2020: £39,583). The amount of outstanding contributions at 31 December 2021 was £11,879 (2020: £33,250).

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 1 June 2022.