

**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 2022**

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

**CONTENTS**

	<b>Page</b>
Trustees and Other Information	3
Chairperson’s Statement	4
Trustees’ Annual Report	5 – 11
Statement of Trustees’ Responsibilities	12
Independent Auditors’ Report	13 – 15
Statement of Financial Activities	16
Balance Sheet	17
Statement of Cash Flows	18
Notes to the Financial Statements	19 – 28
 The following pages do not form part of the statutory financial statements:	
Supplementary Information Relating to the Financial Statements	
Operating Statement	29 – 30

## Depaul Northern Ireland

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

### TRUSTEES AND OTHER INFORMATION

#### Trustees

John Murphy, Chairperson  
Paul Stanley, Treasurer  
David Lane  
Jennifer Lee  
Mary Leonard  
Fr. Joseph Loftus  
Yvonne McWhirther  
John Megahey  
Sr. Margaret O'Donovan  
Paul O'Malley  
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  
Caroline O'Connell, Director of Fundraising and Communications

#### 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  
3 Dublin Landings  
North Wall Quay  
Dublin 1  
D01 C4E0

## **Depaul Northern Ireland**

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

### **CHAIRPERSON'S STATEMENT**

for the financial year ended 31 December 2022

2022 saw the world beginning to emerge from Covid, a time that affected our services and people who are homeless immeasurably. However, this move towards relative normality also coincided with a worsening of the challenges that people we serve face. The range of Depaul's services, including our temporary accommodation, community services and day Centre in L/Derry, have been at the forefront of dealing with these consequences, with increased drug and alcohol use, poverty and mental health difficulties being features of our work. Depaul also rose to the challenges presented by the war in Ukraine. I would like to recognise the traumatic year that our colleagues in Depaul Ukraine have experienced and Depaul in Northern Ireland managed to raise badly needed funds to support their humanitarian work for internally displaced people.

The cost of living crisis has particularly affected our service users in the community and we worked with others in the voluntary and community sector, as well as using our fundraised income, to alleviate the impact of these financial pressures. This has resulted in preventing tenancy breakdown for many households and making sure that people could stay warm over the winter, including those most vulnerable and children.

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. In addition, I would like to commend our executive and senior leadership group for their professional dedication to ending homelessness in Northern Ireland.

My deepest gratitude must be extended to our employees who, in the most challenging of times, have maintained services of the highest quality. It is imperative that government listens to and acts on the sector's call for fairness and equity in the treatment of our workforce. In 2022 Supporting People funding increased for the first time in 14 years which meant that some improvements could be made to staff terms and conditions. Alongside this Depaul engaged in a major restructuring of our services. I am confident that the changes we have made in the last year will enable us to be more robust and resilient in working towards ending homelessness in Northern Ireland.

And finally, I would like to sincerely thank our range of statutory funders, grant making bodies, businesses and the public for the continued support of the organisation and helping us successfully negotiate another challenging year.

John Murphy  
Chairperson

Date: 24 May 2023

## Depaul Northern Ireland

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

# TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2022

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 2022. 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 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 Depaul 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.

## Depaul Northern Ireland

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

# TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2022

### Review of Activities

During the year the Depaul Irish Group provided support for 7,455 (2021: 3,670) 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 6,454 (2021: 2,658) and in Northern Ireland was 1,001 (2021: 1,012). In addition, Depaul Housing provided 32 (2021: 16) tenancies during the year.

### Key Achievements in the Year

Depaul Northern Ireland achievements included:

- Restructured our Northern Irish services to ensure they continue to deliver according to government strategy and deliver value for money.  
This restructuring involved management restructuring, role redesign and allowed an increase in the number service users supported.
- Fully reopened our Foyle Haven Day Centre as Covid restrictions eased.  
Our Derry based Day Centre, which celebrated its 20<sup>th</sup> Anniversary in 2022, was able to reopen and welcome service users back in person. Other emergency Covid services were unwound during the year.

### Charitable Activities

The Depaul Irish Group strategic plan, "A Path Home", 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. The 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 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.

#### 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.

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 52 (2021: 43) individuals with a history of drug and alcohol abuse to remain in their own homes. The Foyle Haven Day Centre continued through 2022 and was able to welcome people back into the centre as Covid restrictions on the numbers allowed in the Centre at any one time were lifted. The Day Centre worked with 403 people (2021: 244 people).

## **Depaul Northern Ireland**

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

# **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 December 2022

### High Support Accommodation

Depaul's origins lie 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 Covid limitations which prevented room sharing and curtailed access to communal areas were eased during 2022. During the year Stella Maris worked with 38 people (2021: 47 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 were eased during 2022 as the pandemic waned. During the year Castlehill accommodated 62 people (2021: 60 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 provides support to families moving on from temporary accommodation into the community and supports families at risk of homelessness. The Family Floating Support service worked with 93 adults and 157 children through the year (2021: 136 adults and 193 children).

Mater Dei in North Belfast and Cloverhill in Twinbrook are our temporary accommodation services 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 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 Kappa Foundation which funded a much needed upgrade of the furniture and fittings in both of these services. Mater Dei accommodated 34 adults and 32 children (2021: 42 adults and 41 children) while Cloverhill accommodated 47 adults and 56 children (2021: 43 adults and 52 children).

### 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. During the year this service worked with 56 people (2021: 77) people across the two cities.

### Health and Rehabilitation

Depaul provides vital onsite healthcare 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 remained operational through 2022. This vital intervention plays a key part in supporting the health of some of the most vulnerable individuals in L/Derry.

## **Depaul Northern Ireland**

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

# **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 December 2022

## **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 ongoing 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 benefit through a wide range of activities designed to engage, support and befriend our service users. During 2022 35 (2021: 42) volunteers contributed 366 (2021: 120) hours of volunteering across our services in Northern Ireland.

## **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:

- Appointing a sustainable development manager for the next two years to review the services offering in Northern Ireland.

## **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.

### **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  
David Lane  
Jennifer Lee  
Mary Leonard  
Fr. Joseph Loftus  
Yvonne McWhirther  
Sean Megahey (appointed 20 July 2022)  
Michael Murphy (resigned 5 February 2022)  
Sr. Margaret O'Donovan  
Paul O'Malley (appointed 24 October 2022)  
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.



## Depaul Northern Ireland

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

# TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2022

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 £4.4m (2021: £4.2m) with the increase reflecting additional statutory support for service users housing benefit. Depaul Northern Ireland depends on a high level of statutory income, with nearly 85% (2021: 84%) of our 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 maintain services with this much-needed additional income.

Our fundraising income for the year amounted to £0.68m, reflecting the continued generous response from individuals across the community. 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 £1.2m (2021: £1.0m).

### 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 adopt a reserve 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.

The Trustees reviewed their reserves policy during 2022 and set an unrestricted general reserve minimum target of 6 weeks annual operating costs to cater for short term working capital needs and an additional unrestricted

## Depaul Northern Ireland

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

# TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2022

reserve target of between 6 weeks and 20 weeks annual operating costs to cater for longer periods of disruption that might arise due to unexpected future adverse events.

At 31 December 2022 the company had sufficient reserves for the general reserve target of 6 weeks annual operating costs and held an additional 11.3 weeks (2021: 8.5 weeks) for the unrestricted reserve target which is within the policy range of 6 to 20 weeks. The Trustees consider 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.

- *Cost Inflation risks:* the rate of cost inflation experienced in 2022 was significant and adversely impacted the Group. Statutory funders responded to these events as did a number of corporate donors. The medium term impact remains uncertain and Depaul Northern Ireland continues to monitor the risk of further inflationary pressures.
- *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.
- *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.
- *Health and Safety risks:* the Trustees recognise the importance of health and safety in all of our services. Depaul Northern 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 the 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.

## **Depaul Northern Ireland**

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

# **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 December 2022

### **BOOKS OF ACCOUNT**

The measures taken by the Trustees to ensure compliance with the requirements regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at 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 24 May 2023 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 TRUSTEES' RESPONSIBILITIES**

for the financial year ended 31 December 2022

## **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 the 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 assets, liabilities and financial position of the company as at the financial year end date 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 confirm that they have complied with the above requirements in preparing the financial statements.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the 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.

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 24 May 2023 and signed on its behalf by:

John Murphy, Chairperson

Paul Stanley, Treasurer

# **INDEPENDENT AUDITORS' 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 2022, 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 2022 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 (Northern Ireland) 2008.

#### **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 AUDITORS' 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' 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 and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 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**

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

# **INDEPENDENT AUDITORS' REPORT**

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

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

### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity for fraud.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and completeness of recognition of grant and contract income and major donations and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit Committee about their own identification and assessment of the risks of irregularities, testing of a sample of transactions against the terms of the funding agreements and the requirement of the Charities SORP (FRS102), sample testing on the posting of journals, reviewing accounting estimates for biases and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 Auditors' Report.

### **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 and Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. 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 auditors' 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 (Statutory Auditor)

for and on behalf of:

#### **Crowe Ireland**

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

Date: 25 May 2023

**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 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
<b>Income</b>							
Donations and legacies	5.1	536,033	210,006	746,039	511,155	339,758	850,913
Charitable activities	5.2	964,725	2,645,629	3,610,354	838,207	2,545,738	3,383,945
<b>Total income</b>		<u>1,500,758</u>	<u>2,855,635</u>	<u>4,356,393</u>	<u>1,349,362</u>	<u>2,885,496</u>	<u>4,234,858</u>
<b>Expenditure</b>							
Raising funds	6.1	273,746	-	273,746	233,822	-	233,822
Charitable activities	6.2	34,696	3,430,879	3,465,575	96,326	3,325,695	3,422,021
<b>Total expenditure</b>		<u>308,442</u>	<u>3,430,879</u>	<u>3,739,321</u>	<u>330,148</u>	<u>3,325,695</u>	<u>3,655,843</u>
<b>Net income/(expenditure)</b>		<u>1,192,316</u>	<u>(575,244)</u>	<u>617,072</u>	<u>1,019,214</u>	<u>(440,199)</u>	<u>579,015</u>
Transfers between funds	13	(965,573)	965,573	-	(680,276)	680,276	-
<b>Net movement in funds for the financial year</b>		<u>226,743</u>	<u>390,329</u>	<u>617,072</u>	<u>338,938</u>	<u>240,077</u>	<u>579,015</u>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2022	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>
<b>Balances carried forward at 31 December 2022</b>	<b>13</b>	<u><u>1,247,627</u></u>	<u><u>887,426</u></u>	<u><u>2,135,053</u></u>	<u><u>1,020,884</u></u>	<u><u>497,097</u></u>	<u><u>1,517,981</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 19 to 28 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 2022

	Notes	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible Assets	10	4,217	8,434
<b>Current Assets</b>			
Debtors	11	109,220	545,364
Cash and cash equivalents	17	2,385,304	1,603,408
		2,494,524	2,148,772
<b>Creditors: Amounts falling due within one year</b>	12	(363,688)	(639,225)
<b>Net Current Assets</b>		2,130,836	1,509,547
<b>Total Assets less Current Liabilities</b>		2,135,053	1,517,981
<b>Funds</b>			
Restricted Funds	13	887,426	497,097
Unrestricted Funds	13	1,247,627	1,020,884
<b>Total Funds</b>	13	2,135,053	1,517,981

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 28 form part of these financial statements.

Approved and authorised for issue by the Board of Trustees on 24 May 2023 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 2022

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Net movement in funds		617,072	579,015
Adjustments for:			
Depreciation		4,217	4,218
Movement in debtors		436,783	(483,922)
Movement in creditors		(108,271)	32,160
Net cash generated from operating activities		<u>949,801</u>	<u>131,471</u>
<b>Cash flows from financing activities</b>			
Advances (to)/from group companies		(167,905)	195,629
Net cash (used in)/generated from financing activities		<u>(167,905)</u>	<u>195,629</u>
<b>Net increased in cash and cash equivalents</b>		781,896	327,100
<b>Cash and cash equivalents at 1 January 2022</b>		<u>1,603,408</u>	<u>1,276,308</u>
<b>Cash and cash equivalents at 31 December 2022</b>	<b>17</b>	<u><u>2,385,304</u></u>	<u><u>1,603,408</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 2022

## 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.

### 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 2022

- **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 £617,072, had net current assets of £2,130,836 and net assets of £2,135,053 at the year end.

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.

## 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 2022

### 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 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 2022

### 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.

### 4. INCOME – BY SOURCE

	2022 £	2021 £
Supporting People	2,085,312	2,171,682
Housing Benefit / Charges to residents	919,297	778,887
Northern Ireland Housing Executive	570,875	477,192
Public Health Agency	112,830	114,971
Fundraising	663,146	690,894
Other	4,933	1,232
	<u>4,356,393</u>	<u>4,234,858</u>

Included in the Supporting People funding is an amount of £107,694 (2021: £64,483) relating to Supporting People Covid Emergency Funding.

### 5. INCOME

#### 5.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations	526,033	67,484	593,517	633,686
Grants	10,000	142,522	152,522	217,227
	<u>536,033</u>	<u>210,006</u>	<u>746,039</u>	<u>850,913</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 2022

continued

**5.2 CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
High Support Accommodation	597,588	852,677	1,450,265	1,372,839
Health and Rehabilitation	-	119,465	119,465	139,730
Families and Young People	367,137	659,950	1,027,087	982,305
Housing	-	278,557	278,557	279,316
Prevention	-	734,980	734,980	609,755
	<u>964,725</u>	<u>2,645,629</u>	<u>3,610,354</u>	<u>3,383,945</u>

**6. EXPENDITURE**

**6.1 RAISING FUNDS**

	<b>Direct Staff Costs £</b>	<b>Direct Other Costs £</b>	<b>Support Costs £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Fundraising	57,403	198,126	18,217	273,746	233,822
	<u>57,403</u>	<u>198,126</u>	<u>18,217</u>	<u>273,746</u>	<u>233,822</u>

**6.2 CHARITABLE ACTIVITIES**

<b>UNRESTRICTED</b>	<b>Direct Staff and Volunteer Costs £</b>	<b>Direct Other Costs £</b>	<b>Support Costs £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
High Support Accommodation	-	-	-	-	27,167
Health and Rehabilitation	-	-	-	-	-
Families and Young People	1,940	911	3,625	6,476	55,718
Housing	6,931	3,255	12,950	23,136	8,641
Prevention	242	113	451	806	-
Governance costs (Note 6.2.1)	-	4,278	-	4,278	4,800
	<u>9,113</u>	<u>8,557</u>	<u>17,026</u>	<u>34,696</u>	<u>96,326</u>

<b>RESTRICTED</b>	<b>Direct Staff and Volunteer Costs £</b>	<b>Direct Other Costs £</b>	<b>Support Costs £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
High Support Accommodation	642,388	453,565	340,466	1,436,419	1,341,163
Health and Rehabilitation	24,032	29,726	-	53,758	139,749
Families and Young People	507,956	310,971	240,215	1,059,142	1,012,965
Housing	158,044	55,339	61,702	275,085	270,200
Prevention	334,156	122,649	143,541	600,346	552,913
Governance costs (Note 6.2.1)	-	6,129	-	6,129	8,705
	<u>1,666,576</u>	<u>978,379</u>	<u>785,924</u>	<u>3,430,879</u>	<u>3,325,695</u>
<b>Total Charitable Activities</b>	<u>1,675,689</u>	<u>986,936</u>	<u>802,950</u>	<u>3,465,575</u>	<u>3,422,021</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 2022

<b>6.2.1 GOVERNANCE COSTS</b>	<b>Direct Staff and Volunteer Costs £</b>	<b>Direct Other Costs £</b>	<b>Support Costs £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Auditors' remuneration	-	5,060	-	5,060	7,505
Parent Company	-	5,347	-	5,347	6,000
	<u>-</u>	<u>10,407</u>	<u>-</u>	<u>10,407</u>	<u>13,505</u>

<b>6.3 SUPPORT COSTS</b>	<b>Cost of Raising Funds £</b>	<b>Charitable Activities £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Support staff	12,396	546,364	558,760	431,538
Support other	5,821	256,586	262,407	368,249
	<u>18,217</u>	<u>802,950</u>	<u>821,167</u>	<u>799,787</u>

<b>7. AUDITORS' REMUNERATION</b>	<b>2022 £</b>	<b>2021 £</b>
Fees payable to the company's auditors and its associates for the audit of the company's annual accounts	<u>5,060</u>	<u>7,505</u>

## 8. EMPLOYEES AND REMUNERATION

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

	<b>2022 Number</b>	<b>2021 Number</b>
Accommodation services	55	52
Community and outreach	29	35
Support functions	9	8
	<u>93</u>	<u>95</u>

The employee costs comprise:

	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	1,758,973	1,684,204
Social security costs	140,576	118,460
Employers pension contributions	38,131	35,276
Life assurance	33,309	31,327
	<u>1,970,989</u>	<u>1,869,267</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 2022

### 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 £84,043 (2021: £86,880).

There are no employees who received employee benefits excluding employer pension costs of more than £60,000 for the reporting period (2021: nil).

During the year, no Trustees received any remuneration (2021: £nil), any benefits (2021: £nil) or reimbursement of vouched expenses (2021: £nil).

### 10. TANGIBLE FIXED ASSETS

	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2022	10,209	16,870	27,079
Depreciated assets written off	(10,209)	-	(10,209)
At 31 December 2022	-	16,870	16,870
<b>Accumulated Depreciation</b>			
At 1 January 2022	10,209	8,436	18,645
Depreciated assets written off	(10,209)	-	(10,209)
Charge for the year	-	4,217	4,217
At 31 December 2022	-	12,653	12,653
<b>Net book value at 31 December 2022</b>	-	4,217	4,217
<b>Net book value at 31 December 2021</b>	-	8,434	8,434

### 11. DEBTORS

	<b>2022 £</b>	<b>2021 £</b>
Amounts owed by group undertakings (Note 16)	639	-
Prepayments and accrued income	108,581	545,364
	<u>109,220</u>	<u>545,364</u>

### 12. CREDITORS

#### Amounts falling due within one year

	<b>2022 £</b>	<b>2021 £</b>
Trade creditors	131,951	106,053
Amounts owed to group undertakings (Note 16)	35,546	202,812
Taxation and social security costs	173	37,300
Accruals and deferred income	196,018	293,060
	<u>363,688</u>	<u>639,225</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 2022

### 13. FUNDS

#### 13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 January 2021	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
Movement during the year	226,743	390,329	617,072
At 31 December 2022	1,247,627	887,426	2,135,053

#### 13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2022 £
<b>Restricted</b>					
Restricted funds	497,097	2,855,635	(3,430,879)	965,573	887,426
<b>Unrestricted</b>					
General funds	1,020,884	1,500,758	(308,442)	(965,573)	1,247,627
<b>Total Funds</b>	1,517,981	4,356,393	(3,739,321)	-	2,135,053

Supporting People restricted reserves at year end were £668,124 (2021: £475,646)

#### 13.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Net assets £
Restricted funds	-	887,426	-	887,426
Unrestricted funds	4,217	1,607,098	(363,688)	1,247,627
	4,217	2,494,524	(363,688)	2,135,053

### 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.

**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 2022

continued

**15. OPERATING LEASE COMMITMENTS**

At 31 December 2022 the total of the company's future minimum lease payments under non-cancellable operating leases was:

	<b>2022</b>	2021
	£	£
Within 1 year	399,009	354,967
Between 1 and 5 years	64,167	-
After 5 years	-	-
	<u>          </u>	<u>          </u>

**16. Related Party Transactions**

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

	<b>2022</b>	<b>Movement</b>	2021
	£	in year	£
Depaul International	(639)	(10,639)	10,000
Depaul Ireland	35,546	(157,266)	192,812
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>34,907</u>	<u>(167,905)</u>	<u>202,812</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 £362,938 (2021: £327,192). At 31 December 2022, the company owed £35,546 (2021: £192,812) 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 £26,736 (2021: £30,000). At 31 December 2022, the company had prepaid £639 to Depaul International (2021: owed £10,000 to Depaul International).

**17. CASH AND CASH EQUIVALENTS**

	<b>2022</b>	2021
	£	£
Cash and bank balances	2,375,289	1,593,408
Cash equivalents	10,015	10,000
	<u>          </u>	<u>          </u>
	<u>2,385,304</u>	<u>1,603,408</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 2022 amounted to £38,131 (2021: £35,276). The amount of outstanding contributions at 31 December 2022 was £8,787 (2021: £11,879).

**19. POST-BALANCE SHEET EVENTS**

There were no significant subsequent events that require disclosure or adjustment to the financial statements.

**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 2022

continued

**20. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Trustees on 24 May 2023.

**DEPAUL NORTHERN IRELAND**  
(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

## Depaul Northern Ireland

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

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 December 2022

	2022	2021
	£	£
<b>Income</b>		
Donations from individuals	556,767	515,774
Corporate donations	27,415	114,096
Community donations	4,402	2,585
Grant making trusts	74,562	58,439
Rents and charges to residents	919,297	778,887
Service contract grants	2,769,017	2,763,845
Other	4,933	1,232
	<u>4,356,393</u>	<u>4,234,858</u>
<b>Expenditure</b>		
Wages and salaries	1,758,973	1,684,204
Social security costs	140,576	118,460
Employer's pension contributions	38,131	35,276
Life assurance/ health plan	33,309	31,327
Employee training	25,371	19,639
Employee costs	4,811	1,807
Recruitment	16,807	23,266
Rent and rates	435,434	419,041
Security	1,883	4,001
Insurance	56,353	41,342
IT hardware and software	55,490	147,836
Light and heat	171,158	91,016
Cleaning	90,775	85,121
Repairs and maintenance	77,746	124,887
Printing, stationery and equipment	9,317	15,422
Advertising and promotion	154,361	127,165
Telephone	60,438	60,563
Travel and subsistence	21,289	17,897
Consultancy and professional fees	22,273	52,965
Audit fees	5,060	7,505
Volunteer expenses	69	531
Client expenses	77,091	89,294
Bank charges	5,078	1,610
Depaul International contribution	26,736	30,000
Catering costs	53,270	61,004
Health and safety expenses	9,350	18,155
Depreciation	4,217	4,218
Miscellaneous	208	3,148
Workshops, conferences and meetings	5,619	1,209
Central office recharges	362,938	327,192
Subscriptions	15,190	10,742
	<u>3,739,321</u>	<u>3,655,843</u>
Net surplus	<u>617,072</u>	<u>579,015</u>