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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 2025

Company Number: 054106
Charity Number: 102995/ XR87991

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Depaul Northern Ireland

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TRUSTEES AND OTHER INFORMATION

Trustees	John Murphy, Chairperson Paul Stanley, Treasurer Tim Brundle (appointed 25 February 2026) Aoife Faye (appointed 25 February 2026) Ursula Fernee Patrick Hopkins Jennifer Lee Mary Leonard Fr. Joseph Loftus Robert McConnell (appointed 25 February 2026) Tim McKeown John Megahey Sr. Margaret O'Donovan Paul O'Malley Joseph Wolfe
Company Secretary	Paul White
Executive Leadership Team	David Carroll, CEO Kevin Barrett, Director of Finance and Risk Siobhán McKenna, Director of Fundraising and Communications Dermot Murphy, Director of Services and Development Sarah Reeves, Director of People and Organisation Ross O'Connor Kenny, Director of Operations and Compliance
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 Ireland

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Depaul Northern Ireland

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CHAIRPERSON'S STATEMENT

for the financial year ended 31 December 2025

It is a privilege to present the 2025 Annual Report and Audited Financial Statements for Depaul Northern Ireland. This year was particularly significant as we celebrated the 20th anniversary of our establishment in Northern Ireland. My thoughts go to the poignant day of celebration in Belfast City Hall hosted by the Lord Mayor of Belfast, Councillor Micky Murray. Many of those staff and volunteers who played a part in our development in Northern Ireland joined us to celebrate all that we have achieved. Over the past two decades, we have evolved to be a regional leader in the homeless sector providing low-threshold, trauma-informed, and housing-led services making such a difference in the lives of many people.

As we mark this milestone, we did so against the backdrop of an ongoing crisis in homelessness. In Northern Ireland, we are operating within a structurally and economically constrained system where the demands for our services continue to grow. A particularly worrying development this year has been the increasing number of children in temporary accommodation, an experience that can have intergenerational consequences, the impact of which we see every day in our services.

In response to these escalating needs, through our 11 services across Northern Ireland, we supported 763 people in 2025, a significant increase from 627 people in the previous year. I am proud to report that we supported 50 individuals to exit homelessness entirely during the year. Despite the constraints, Depaul Northern Ireland continued to grow its services. Key achievements this year include the establishment of our new *Women's Community Transition Service* which is designed to support women leaving the criminal justice system to avoid homelessness and reintegrate into their communities. We also established a *Homeless Health Peer Advocacy* service in L/Derry to help individuals experiencing homelessness to access essential healthcare.

Despite the challenging environment, our organisation remains financially resilient. Total income for the year reached £4.5m, with approximately 85% coming from statutory sources. Our thanks go in particular to the Housing Executive and the Public Health Agency for the close partnership we have developed in the delivery of our work. We are deeply grateful for the £670k donated by the public, philanthropists and the corporate sector, reflecting the continued generosity of different strands of society despite the incredible pressure resulting from the cost of living crisis. We managed to provide an improvement in terms and conditions for our employees who every day go beyond what is expected to support the people we serve.

Our excellent Board of Trustees, who are dedicated to the highest levels of governance, require special thanks, as does our Chief Executive, David Carroll and our Executive Leadership Team. Most importantly, we thank our Service Users who put their trust in us every day; your voice remains central to everything we do.

As we seek to build upon our achievements of the past 20 years, we ended the year with the completion of a strategic health review of our organisation in Depaul Northern Ireland. As we enter our third decade, we remain committed to our vision of a society where everyone has a place to call home.

Twenty years on, our mission remains as urgent as ever: ***Homelessness has no place!***

DocuSigned by:

John Murphy

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John Murphy
Chairperson

Date: 27 May 2026

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Depaul Northern Ireland

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

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2025

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 2025. 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 382.

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 and continues to consider other areas of the world where it can make a tangible difference.

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 gain and maintain access to accommodation services 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 Depaul 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 one 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 our words into action.
- We take a wider role in civil society.
- We believe in rights and responsibilities.

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Review of Activities

While part of the Depaul Irish Group, Depaul Northern Ireland operates as a separate registered charity in supporting people who are experiencing homelessness in Northern Ireland. A key measure of our effectiveness in achieving our mission to end homelessness and change the lives of those affected by it is the number of exits from homelessness achieved by our Service Users. Depaul Northern Ireland supported 50 people (2024: 54) to exit homelessness during the year while Depaul Ireland achieved 864 exits (2024: 958). The Depaul Irish Group, therefore, supported a total of 914 people (2024: 1,012) to move out of homelessness in the year, a slight reduction year-on-year reflecting the lack of available housing.

An important part of our engagement with our Service Users is the support meetings, or individual key working sessions, we hold with them on a regular basis. In 2024, Depaul Northern Ireland recorded a total 13,703 (2024: 13,417) sessions. These sessions are a vital part of the support structures that help Service Users face their individual challenges and move towards exiting homelessness.

During the year Depaul Northern Ireland supported 763 (2024: 627) people including single people, couples and families across all our services throughout the region through our direct case management approach. The total number of people supported in the Republic of Ireland was 7,441 (2024: 6,694), bringing the total for the Depaul Irish Group to 8,204 (2024: 7,321). In addition, by the year end Depaul Housing was providing accommodation for 56 tenancies (2024: 51) , primarily in Dublin.

Key Achievements in the Year

Depaul Northern Ireland achievements in 2025 included:

- Opening a new pilot community based accommodation support service in 2025 for women coming out of the criminal justice system. In 2024, sufficient funding was secured to operate this service for at least three years and in 2025 Depaul Northern Ireland entered a partnership with Commonweal Housing to secure up to 7 properties as part of this service.
- Establishing a Homeless Health Peer Advocacy service in Derry following a successful trial in 2024.
- Publishing important research on how to better integrate homelessness and mental health services.

Charitable Activities

The Depaul Irish Group strategic plan for 2024-2026, "Leading The Way Home" is the basis for Depaul Northern Ireland's current strategic direction. The strategy for the Depaul Ireland Group continues on 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.

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: Delivering services and housing
Theme 2: Fulfilling our people's potential
Theme 3: Leading our organisation
Theme 4: Taking a lead from people with lived experience
Theme 5: Strengthening 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 a range of different responses from us. People who are experiencing homelessness are not a homogenous group and the manner by which Depaul organise its services reflects this complexity. Our response to service provision is organised under five 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 we serve.

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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 55 individuals (2024: 45) with a history of drug and alcohol misuse to remain in their own homes. The Foyle Haven Day Centre has continued to play a vital role in the L/Derry area supporting people with a range of challenges and supported 130 people in 2025 (2024: 141).

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. Adopting a low threshold approach means we place as few barriers as possible to accessing emergency accommodation for those in need. Our High Support Accommodation services are therefore designed to offer supported accommodation to those who have the greatest difficulties and complexities. We offer emergency and case management to tackle such issues and support people to move into 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. During the year Stella Maris worked with 47 people (2024: 40).

The Castlehill Service in Dungannon provides self-contained accommodation and during the year provided supported accommodation for 52 people (2024: 49).

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 74 adults and 108 children through the year (2024: 60 adults and 75 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. The increasing numbers of children in temporary accommodation is a worrying development as the experience can have a lifelong negative impact on children. Mater Dei accommodated 38 adults and 38 children (2024: 31 adults and 35 children) while Cloverhill accommodated 54 adults and 78 children (2024: 54 adults and 53 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 challenges, 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 58 people (2024: 46) across the two cities.

Health and Rehabilitation

Depaul continues to provide vital onsite support in all our services while working closely with other agencies to

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ensure those experiencing homelessness have access to the healthcare they require. Depaul Northern Ireland makes space available in our Foyle Haven Day Centre to facilitate a needle exchange and external health professionals run on-site clinics including screening services, health and wellbeing checks, podiatry, vaccines and counselling in a dedicated clinical room. This vital intervention plays a key part in supporting the health of some of the most vulnerable individuals in L/Derry. Bringing the services to people helps overcome the barriers that often prevent them from accessing health related supports when they need them.

During 2025 we welcomed our first service user into our new Women's Community Transition Service, designed primarily for women coming from the criminal justice system. This service is generously supported by the National Lottery Community Fund and the Citi Foundation. The service supports women to make a successful move back into their communities and avoiding further experience of homelessness.

2025 saw us expanded our national Homeless Health Peer Advocacy initiative with a new Derry based support service funded by private philanthropy and donations from the public. We supported 30 individuals in accessing the health care they need while experiencing homelessness.

Depaul Northern Ireland and Depaul Ireland joined with 7 other charities in a border county *Peace Plus Right Support Right Time* service to support those impacted by homelessness with mental health issues.

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.

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 2025 51 volunteers contributed 2,751 hours of volunteering (2024: 51 volunteers and 1,644 hours) across our services in Northern Ireland.

FUTURE PLANS

During late 2025 Depaul Northern Ireland commissioned an independent review of its strategic plan and direction and considered the outcome of this review at its strategic planning day in January 2026. The review considered evidence from financial analysis, benchmarking, consultation, and a macro-environment assessment. This analysis demonstrated that Depaul Northern Ireland is a high-performing, trusted and resilient organisation while operating within a structurally constrained system in Northern Ireland. The review also identified a number of areas where Depaul Northern Ireland can continue to improve and management have presented an action plan to the Board to act on these recommendations.

Over the next year we expect to expand our Women's Community Transition Service through the Commonweal Housing partnership as we work together to make additional supported temporary accommodation available for this important initiative. Securing long term statutory support for this pilot will be vital to proving this service beyond the available three-year funding.

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 its committees and manages

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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
Ursula Fernee (appointed 2 Feb 2025)
Patrick Hopkins
David Lane (resigned 26 Nov 2025)
Jennifer Lee
Mary Leonard
Fr. Joseph Loftus
Tim McKeown
John Megahey
Sr. Margaret O'Donovan
Paul O'Malley
Paul Stanley
Paul White (resigned 30 April 2025)
Joseph Wolfe

The Company Secretary was Paul White.

The Trustees did not receive any loans or remuneration from the company during the year (2024: none). 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 management operate within the powers delegated to them. 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

During 2025, the Trustees restructured their committees to ensure that the valuable work of the committees continues to best support the governance responsibilities of the Board. The Board are now supported by six committees:

- Services & Development committee
- Finance, Audit & Risk committee
- People & Corporate Services committee
- Fundraising & Communication committee
- Remuneration committee
- Nominations committee

Each committee is governed by a Trustee approved terms of reference and most of the Trustees are a member of at least one of the committees of the Board. Membership of the committees consist of Trustees and other independent members who bring additional skills and expertise in respective areas. The Nominations committee also supports the appointment of committee members. Other than the Remuneration committee, which meets as needed, committees meet a minimum of four times per year.

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FINANCIAL REVIEW

Review of results

Total income for the year amounted to £4.5m (2024: £4.3m). Depaul Northern Ireland depends on a high level of statutory income, with c. 85% of total 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.

The net outcome for the year included an unrestricted surplus of £171k, of which the Trustees designated £100k to support two new services over the coming three years. The net outcome also reported a restricted surplus of £39k, resulting in an overall net surplus of £210k for 2025 (2024: £92k surplus).

Our fundraising income recognised in the year amounted to £686k (2024: £558k), reflecting the continued generous response from individuals, corporations and charitable foundations across the community. The increase in 2025 reflects the recognition of a number of significant corporate and Trust donations towards our two new services. 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.

Depaul Northern Ireland ended the financial year with an unrestricted undesignated reserve of £1.38m (2024: £1.30m). These funds will ensure that Depaul Northern Ireland remains able to withstand adverse events that might occur but also seek to enhance its service offering in areas where statutory agencies are not present.

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 Reserves policy includes an unrestricted general reserve minimum target of 6 weeks annual operating costs to cater for short term working capital needs and an additional unrestricted 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.

During 2025 the Trustees designated an additional amount of £100k from its unrestricted reserves to be used in conjunction with other corporate donations secured in piloting a new service over the next number of years to support women coming out of prison and a health advocacy service in Derry. At 31 December 2025 the company had sufficient other unrestricted reserves for the general reserve target of 6 weeks annual operating costs and held an additional 10.7 weeks (2024: 10.2 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 or an increase in operating costs over a medium term horizon.

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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 monitor and mitigate our exposure to these major risks. The Trustees maintain a risk register and receive other risk reports, which they review at committee and Board meetings.

- *Cost Inflation risks:* the rate of cost inflation can vary from time to time depending on local and global factors. Recent geopolitical events have increased this risk. The Trustees continue to monitor the risk of further inflationary pressures and discuss the impact with its Statutory funders with a view to securing increased financial support on an ongoing basis.
- *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. Financial risks may also arise from cyber security incidents and other forms of fraud which are mitigated through a range of financial and IT controls. The Finance, Audit, & Risk committee monitors financial risks 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 People & Corporate Services 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, cyber, crime 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 our own expectations or those of our funders as set out in their service level agreements. Our ability to deliver services may also be disrupted by IT and cyber security incidents. 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 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 finance function. The books of account of the company are maintained at 449 Antrim Road, Belfast.

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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 27 May 2026 and signed on its behalf by:

DocuSigned by:
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John Murphy, Chairperson

Signed by:
EBBB974704CE471...
Paul Stanley, Treasurer

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Depaul Northern Ireland

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 December 2024

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 27 May 2026 and signed on its behalf by:

DocuSigned by:
D12D4BBABE2E4C8...
John Murphy, Chairperson

Signed by:
EBBB974704CE471...
Paul Stanley, Treasurer

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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 2025, 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 2025 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.

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.

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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 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 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.

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

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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>. 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. 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: DocuSigned by: Roseanna O'Hanlon 8F2F9ED45E6347A...
Roseanna O'Hanlon

for and on behalf of:

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

Date: 29/5/2026

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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 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income							
Donations and legacies	**5.1**	450,151	236,224	686,375	481,638	76,187	557,825
Charitable activities	**5.2**	1,073,794	2,739,233	3,813,027	1,073,902	2,649,372	3,723,274
Total income		1,523,945	2,975,457	4,499,402	1,555,540	2,725,559	4,281,099
Expenditure							
Raising funds	**6.1**	186,165	-	186,165	193,426	-	193,426
Charitable activities	**6.2**	162,833	3,940,834	4,103,667	239,172	3,756,955	3,996,127
Total expenditure		348,998	3,940,834	4,289,832	432,598	3,756,955	4,189,553
Net income/(expenditure)		1,174,947	(965,377)	209,570	1,122,942	(1,031,396)	91,546
Transfers between funds	**13.2**	(1,004,030)	1,004,030	-	(1,007,616)	1,007,616	-
Net movement in funds for the financial year		170,917	38,653	209,570	115,326	(23,780)	91,546
Reconciliation of funds							
Balances brought forward at 1 January 2025	**13**	1,605,479	178,122	1,783,601	1,490,153	201,902	1,692,055
Balances carried forward at 31 December 2025	**13**	1,776,396	216,775	1,993,171	1,605,479	178,122	1,783,601

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations.

There are no recognised surpluses and deficits other than those recorded in the Statement of Financial Activities.

The notes on pages 20 to 28 form part of these financial statements.

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Depaul Northern Ireland

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

BALANCE SHEET

as at 31 December 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	**10**	-	-
Current Assets			
Debtors	**11**	76,193	176,650
Cash and cash equivalents	**17**	2,895,458	2,602,417
		2,971,651	2,779,067
Creditors: Amounts falling due within one year	**12**	(978,480)	(995,466)
Net Current Assets		1,993,171	1,783,601
Total Assets less Current Liabilities		1,993,171	1,783,601
Funds			
Restricted funds	**13**	216,775	178,122
Designated funds	**13**	400,000	300,000
Unrestricted funds	**13**	1,376,396	1,305,479
Total Funds	**13**	1,993,171	1,783,601

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 20 to 28 form part of these financial statements.

Approved and authorised for issue by the Board of Trustees on 27 May 2026 and signed on its behalf by:

DocuSigned by:
D12D4BBABE2E4C8...
John Murphy, Chairperson

Signed by:
EBBB974704CE471...
Paul Stanley, Treasurer

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Depaul Northern Ireland

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

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net movement in funds		209,570	91,546
Adjustments for:			
- Movement in debtors		84,101	(62,157)
- Movement in creditors		(175,628)	173,342
Net cash generated from operating activities		118,043	202,731
Cash flows from financing activities			
Advances from group companies		174,998	26,823
Net cash generated from financing activities		174,998	26,823
Net increase in cash and cash equivalents		293,041	229,554
Cash and cash equivalents at 1 January 2025		2,602,417	2,372,863
Cash and cash equivalents at 31 December 2025	**17**	2,895,458	2,602,417

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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: 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 "Charities SORP"), 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, 10.7 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, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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- **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 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 include audit fees and governance costs recharged from the ultimate 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.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated on a straight line basis at rates designed 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	4 years
-	Fixtures and Fittings	3 years

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.

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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.

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 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.

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Going concern
The company made a surplus of £209,570, however, excluding the surplus from restricted activities, the company made a surplus of £170,917 and had net current assets and net assets of £1,993,171 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.

4. INCOME BY SOURCE

	2025	2024
	£	£
Supporting People	2,119,238	2,051,645
Housing Benefit / Charges to residents	1,073,794	1,073,902
Northern Ireland Housing Executive	482,352	446,457
Public Health Agency	152,901	151,270
Fundraising	669,586	557,432
Other	1,531	393
	4,499,402	4,281,099

5. INCOME

5.1 DONATIONS AND LEGACIES

	Unrestricted Funds	**Restricted Funds**	**Total 2025**	Total 2024
	£	**£**	**£**	£
Donations and legacies	401,173	8,386	409,559	469,600
Grants	48,978	227,838	276,816	88,225
	450,151	236,224	686,375	557,825

5.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	**Restricted Funds**	**Total 2025**	Total 2024
	£	**£**	**£**	£
High Support Accommodation	669,406	864,619	1,534,025	1,467,493
Health and Rehabilitation	-	-	-	-
Families and Young People	404,388	704,957	1,109,345	1,122,528
Housing	-	335,848	335,848	361,320
Prevention	-	833,809	833,809	771,933
	1,073,794	2,739,233	3,813,027	3,723,274

During 2025, Depaul Northern Ireland received £84k from the Housing & Homeless Fund 2025 - Stage 2 / Community Foundation which is to support those we work with develop their life skills.

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6. EXPENDITURE

6.1 RAISING FUNDS

	Direct Employee Costs	Direct Other Costs	Support Costs	Total 2025	Total 2024
	£	£	£	£	£
Fundraising	85,389	83,806	16,970	186,165	193,426

6.2 CHARITABLE ACTIVITIES

UNRESTRICTED	Direct Employee and Volunteer Costs	Direct Other Costs	Support Costs	Total 2025	Total 2024
	£	£	£	£	£
High Support Accommodation	28,022	10,841	47,619	86,482	162,680
Health and Rehabilitation	-	-	-	-	-
Families and Young People	18,726	7,245	31,822	57,793	36,467
Housing	4,695	1,816	7,978	14,489	17,288
Prevention	995	385	1,690	3,070	21,665
Governance costs (Note 6.2.1)	-	999	-	999	1,072
	52,438	21,286	89,109	162,833	239,172

RESTRICTED	Direct Employee and Volunteer Costs	Direct Other Costs	Support Costs	Total 2025	Total 2024
	£	£	£	£	£
High Support Accommodation	813,258	490,172	230,596	1,534,026	1,465,510
Health and Rehabilitation	147,841	30,427	-	178,268	24,352
Families and Young People	629,980	297,910	165,017	1,092,907	1,116,773
Housing	222,095	38,922	65,303	326,320	354,560
Prevention	499,493	131,184	167,492	798,169	783,926
Governance costs (Note 6.2.1)	-	11,144	-	11,144	11,834
	2,312,667	999,759	628,408	3,940,834	3,756,955
Total Charitable Activities	2,365,105	1,021,045	717,517	4,103,667	3,996,127

6.2.1 GOVERNANCE COSTS

	Direct Employee and Volunteer Costs	Direct Other Costs	Support Costs	Total 2025	Total 2024
	£	£	£	£	£
Auditors' remuneration	-	7,148	-	7,148	7,546
Depaul International	-	4,995	-	4,995	5,360
	-	12,143	-	12,143	12,906

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6.3 SUPPORT COSTS

	Cost of Raising Funds £	Charitable Activities £	Total 2025 £	Total 2024 £
Support employee	12,236	517,359	529,595	549,935
Support other	4,734	200,158	204,892	246,689
	16,970	717,517	734,487	796,624

7. AUDITORS' REMUNERATION

	2025 £	2024 £
Fees payable to the company's auditors and its associates for the audit of the company's annual accounts (including VAT)	7,148	7,546

8. EMPLOYEES AND REMUNERATION

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

	2025 Number	2024 Number
Accommodation services	47	51
Community and outreach	30	26
Support functions	11	12
	88	89

The employee costs comprise:

	2025 £	2024 £
Wages and salaries	2,324,951	2,241,640
Social security costs	245,266	168,073
Employers pension contributions	52,953	53,680
Life assurance	39,992	43,096
	2,663,162	2,506,489

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 national insurance, employer's pension costs and recharges from Depaul Ireland, was £119,029 (2024: £100,026).

There were no employees who received employee benefits, excluding employer's national insurance and employer's pension costs, of more than £60,000 for the reporting period (2024: £60,000).

During the year, no Trustees received any remuneration (2024: £nil) or any benefits (2024: £nil). Trustees were reimbursed £nil (2024: £nil) for vouched expenses.

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10. TANGIBLE FIXED ASSETS

	Motor vehicles £	Total £
Cost		
At 1 January 2025	16,870	16,870
At 31 December 2025	16,870	16,870
Accumulated Depreciation		
At 1 January 2025	16,870	16,870
Charge for the year	-	-
At 31 December 2025	16,870	16,870
Net book value at 31 December 2025	-	-
Net book value at 31 December 2024	-	-

11. DEBTORS

	2025 £	2024 £
Amounts owed by group undertakings (Note 16)	-	16,356
Prepayments and accrued income	76,193	160,294
	76,193	176,650

12. CREDITORS

Amounts falling due within one year	2025 £	2024 £
Trade and other creditors	260,590	555,677
Taxation and social security costs	74	41,008
Accruals	88,794	95,864
Deferred income	470,380	302,917
Amounts owed to group undertakings (Note 16)	158,642	-
	978,480	995,466

Included within Trade and other creditors are amounts due to Supporting People amounting to £108,641 (2024: £389,043).

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13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
At 1 January 2024	1,490,153	-	201,902	1,692,055
Movement during the year	(184,674)	300,000	(23,780)	91,546
At 1 January 2025	1,305,479	300,000	178,122	1,783,601
Movement during the year	70,917	100,000	38,653	209,570
At 31 December 2025	1,376,396	400,000	216,775	1,993,171

During the year the Trustees designated an amount of £100,000 (2024: £300,000) from unrestricted reserves to establish a support service for women released from prison in Belfast and a health advocacy service in Derry. These services became operational in 2025. The designated funds will contribute to the costs of these service over the next number of years. Additional donations have been secured to fund these services.

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2025 £
Restricted					
Restricted funds	178,122	2,975,457	(3,940,834)	1,004,030	216,775
Unrestricted					
Designated funds	300,000	-	-	100,000	400,000
General funds	1,305,479	1,523,945	(348,998)	(1,104,030)	1,376,396
	1,605,479	1,523,945	(348,998)	(1,004,030)	1,776,396
Total Funds	1,783,601	4,499,402	(4,289,832)	-	1,993,171

13.3 ANALYSIS OF NET ASSETS BY FUND

	Tangible assets £	Current assets £	Current liabilities £	Net assets £
Restricted funds	-	216,775	-	216,775
Designated funds	-	400,000	-	400,000
Unrestricted funds	-	2,354,876	(978,480)	1,376,396
	-	2,971,651	(978,480)	1,993,171

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.

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15. OPERATING LEASE COMMITMENTS

At 31 December 2025 the total of the company's future minimum lease payments under non-cancellable operating leases was:

	2025	2024
	£	£
Within 1 year	463,986	440,390
Between 1 and 5 years	-	20,167
After 5 years	-	-

16. RELATED PARTY TRANSACTIONS

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

	2025	**Movement in year**	2024
	£	**£**	£
Depaul Ireland	(158,642)	(174,998)	16,356

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 £332,344 (2024: £331,171). At 31 December 2025, the company owed £158,642 to Depaul Ireland (2024 prepaid: £16,356).

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 £24,977 (2024: £26,802).

17. CASH AND CASH EQUIVALENTS

	2025	2024
	£	£
Cash and bank balances	2,884,444	2,591,837
Cash equivalents	11,014	10,580
	2,895,458	2,602,417

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 2025 amounted to £52,953 (2024: £53,680). The amount of outstanding contributions at 31 December 2025 was £11,537 (2024: £21,055).

19. POST-BALANCE SHEET EVENTS

There were no significant subsequent events 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 27 May 2026.

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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 2025

Not Covered by The Report of The Auditors

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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 2025

	2025	2024
	£	£
Income		
Donations from individuals	382,736	462,738
Corporate donations	17,127	3,579
Community donations	8,165	2,890
Grant making trusts	261,558	88,225
Rents and charges to residents	1,073,794	1,073,902
Funding from Statutory Agencies	2,754,491	2,649,372
Other	1,531	393
	4,499,402	4,281,099
Expenditure		
Wages and salaries	2,324,951	2,241,640
Social security costs	245,266	168,073
Employer's pension contributions	52,953	53,680
Life assurance/ health plan	39,992	43,096
Employee training	19,196	21,296
Employee costs	2,880	3,576
Recruitment	12,154	12,778
Rent and rates	512,374	500,587
Security	208	961
Insurance	69,503	82,621
IT hardware and software	57,544	69,497
Light and heat	124,333	157,409
Cleaning	103,042	91,585
Repairs and maintenance	52,202	44,309
Printing, stationery and equipment	24,720	31,253
Advertising and promotion	25,303	21,623
Telephone	68,479	58,821
Travel and subsistence	32,848	40,900
Consultancy and professional fees	19,324	18,880
Audit fees	7,148	7,546
Client welfare expenses	41,408	39,310
Bank charges	1,803	1,922
Depaul International contribution	24,977	26,802
Catering costs	74,452	87,517
Health and safety	192	3,623
Miscellaneous	3,003	1,652
Workshops, conferences and meetings	1,075	4,892
Central office recharges	332,344	331,171
Subscriptions	15,569	21,439
Pastoral care	589	1,094
	4,289,832	4,189,553
Net surplus	209,570	91,546