

Company registration number: 605749 (Republic of Ireland)

CRA number: 20169084

CHY number: 6262

St. Laurence O’Toole Catholic Social Care CLG

(operating as Crosscare)

Financial Statements

For the year ended 31 December 2019

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

REPORT AND FINANCIAL STATEMENTS 2019

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St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Mr. Frank O’Connell (Chairperson)
Mr. Oliver Cussen (RIP)
Sr. Marian Harte
Fr. Dermot Leycock (Resigned 01/05/2020)
Ms. Theresa Geaney (Resigned 26/09/2019)
Mr. David Clancy
Ms. Evelyn Cregan
Mr. Declan McSweeney
Mr. Declan Harmon (Appointed 18/04/2019)
Mr. Gerard Whyte (Appointed 30/03/2020)

CHIEF EXECUTIVE OFFICER

Mr. Conor Hickey

SECRETARY

Ms. Niamh O’Hara

REGISTERED OFFICE AND BUSINESS ADDRESS

Holy Cross College
Clonliffe Road
Dublin 3

AUDITORS

Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2

SOLICITORS

Mason Hayes & Curran
South Bank House
Barrow Street
Dublin 4

BANKERS

Bank of Ireland
College Green
Dublin 2

CHARITY NUMBER

CHY Reference 6262
Charity Number (CRA) 20169084
Company Number (CRO) 605749

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

DIRECTORS’ REPORT

The Directors submit their report together with the audited financial statements for the year ended 31 December 2019.

By agreement dated 1 April 2018 the operations transferred from “Crosscare – The Catholic Social Service Conference”, an unincorporated Agency of the Archdiocese of Dublin to St. Laurence O’Toole Catholic Social Care CLG (operating as Crosscare). While the previous financial period (from 1 April 2018 to 31 December 2018) comprised nine months, this set of financial statements comprises the current twelve month period with the corresponding twelve month period in the prior year.

Background / History

Crosscare (formerly known as The Catholic Social Services Conference CSSC) was first established in 1941 by the Catholic Archdiocese of Dublin to respond to the needs of people who were living in appalling conditions in the city. Over the years a wide range of diverse services have developed out of a desire to remain relevant and to meet emerging needs. In January 2013 Crosscare took over responsibility for the management of Catholic Youth Care (CYC) and CYC’s range of services are now fully integrated into the organisation.

Despite continuing signs of an economic recovery in Ireland Crosscare is still seeing an increased demand for support and services right across our areas of interest. The increase in family homelessness continues at unprecedented levels. Crosscare will continue to respond to these challenges and to meet this need with value based responses that are innovative and effective.

Crosscare’s board of Directors is appreciative of the levels of resources made available to our organisation from statutory and public agencies, charitable contributions of donors at institutional, corporate, parish and personal levels and the unstinting commitment of volunteers and staff.

Condolences

Sadly during the year, our esteemed Board member, Oliver Cussen, passed away. His expertise and contribution to the Board over the years will be greatly missed.

Vision & Mission

Inspired by the example and teachings of Jesus Christ, Crosscare has:

- A vision of a society where all people have the opportunity to fulfil their potential and,
- A mission to help those most in need.

Values

Crosscare has three core values that define what we stand for – Love, Respect, and Excellence. Our values are stated in the first person singular to emphasise that it is the personal responsibility of all of us to uphold these values.

It is in the thousands of everyday interactions between people that our staff, volunteers and service users bring these values to life.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

DIRECTORS’ REPORT

Working in Crosscare means that I:

- Approach my work with an attitude of service, showing **love**, care and kindness in all of my interactions with others.
- Treat all people with a level of **respect** that they will remember long after our service or support has been received.
- Strive for **excellence** in everything I do. Our clients, young people and service users deserve it.

Who we serve

We serve people who:

- Have complex and multiple needs
- Experience a high degree of social isolation and marginalisation and
- Find it difficult or impossible to access appropriate services and support.

Our supports are for all people regardless of their ethnicity, nationality, religion, beliefs, or sexual identity.

Our services fall under the following categories:

Children, families and young people

Services include – Residential care, aftercare support, counselling, information, developmental youth work, drug & crime prevention, education, creative activities – drama, adventure sports, art, writing, youth justice diversion projects, youth clubs and volunteers support and training.

Adults

Services include – Information and advocacy services, drug and alcohol supports and counselling, homeless accommodation and settlement services, mental health supports, drop-in and outreach.

Older Persons

Services include – Food services, information advice and support, social activities and daily telephone calls.

Communities

Services include – Food banks, community cafés, shared community facilities, respite, education and training and supports for refugees, migrants, Travellers and Roma.

How we serve

We provide a wide range of focused supports and programmes aimed at empowering people to achieve their own potential. Our work is person centred; rights based and supports peer led initiatives that give people the power to make changes in their own lives.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

DIRECTORS’ REPORT

Structure, Governance and Management

Prior to 1 April 2018 Crosscare operated as an unincorporated Agency of the Archdiocese of Dublin formally known as The Catholic Social Service Conference. From 1 April 2018 Crosscare now operates as an incorporated company called St. Laurence O’Toole Catholic Social Care CLG. This company was incorporated on 9 June 2017 as a company limited by guarantee.

Operational Management Overview

Day to day responsibility for the implementation of the Company’s programmes is located with the Chief Executive Officer, Conor Hickey. The Directors and the CEO are resourced and supported in their respective roles, duties and responsibilities by approximately 390 employees and substantial contribution from volunteer workers.

The CEO is supported by a Senior Management team comprising the following areas of service:

- Residential Care Services
- Community Services
- Food Services
- Youth Services - North/South/West/Central
- HR & Communications
- Finance, IT & Administration

Our Governance

Crosscare views its governance structure to be of upmost importance to enable it to deliver its services effectively in a manner that holds it accountable to all interested parties including its service users, funders, staff and volunteers. We aim to comply with best practice in relation to corporate governance requirements, using the guidance set out in the Charity Governance Code as the minimum standard to apply.

Overall responsibility for the work of the agency is vested in its board of directors who are appointed by the Archbishop of Dublin. Directors are appointed for a period of three years and can be re-appointed for two further consecutive three-year terms. The current list of directors is shown on page 3 of the financial statements.

Our directors bring to the organisation a high level of expertise across the areas of social service provision, business and marketing, human resource management, governance and management practice, financial and resource management, church, community and ethos management.

The directors act in a voluntary capacity and do not receive any remuneration in respect of their contribution. There are 10 Board meetings held each year. The CEO, Director of Finance and Director of HR attend these meetings. All meetings are minuted.

In addition to board meetings, directors participate in ongoing and ad hoc sub-committees. There is a standing Audit Committee. Other committees, including a Governance & Risk Committee, are convened as appropriate to review specific areas.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

DIRECTORS’ REPORT

Crosscare has a written Code of Governance for the board which sets out the roles and responsibilities of all directors and the officers of the board. It also clearly articulates the standards expected from the board in relation to all matters relating to the business of the organisation including declaration of interests and potential conflicts.

Induction Policy for Board Members

Once appointed by the Archbishop, new board members are orientated by the CEO and an overview of services and our strategy is provided. Key staff introductions are made and new board members are invited to attend staff induction training days as they arise throughout the year.

Related Party Transactions

All board members are requested to declare any areas of potential conflict of interest and loyalty. One of the Board Members, Declan McSweeney, is the Financial Administrator of the Archdiocese of Dublin. Under the Charities SORP, the Archdiocese of Dublin is therefore considered to be a related party. Transactions with the Archdiocese of Dublin are disclosed at Note 21.

Risk Management

Crosscare maintains a detailed register of risks pertaining to the organisation and responsibility for addressing each risk is specifically allocated to individual roles. Risks are identified and scored according to the impact on the organisation and the likelihood of the risk arising. Counter measures are then assessed and risks are assigned a revised rating and categorised as High, Medium or Low risk to the organisation. Our register identifies 22 risk areas covering a range of both financial and non-financial areas. Appropriate systems and procedures are in place to manage these risks.

The Directors have identified that the key risks and uncertainties Crosscare faces relate to the risk of a reduction in funding from statutory sources, health and safety and consistent delivery of quality services to people.

Management is working with funders to ensure SLAs are appropriate and relevant to our service offering to agree overall funding rather than line by line costs.

Health and safety management systems are in place across the organisation with an external party engaged to support our health and safety programme. Health and Safety plans for each individual project are in place and are the responsibility of the local manager. Consistent delivery of quality services are addressed through appropriate systems and controls.

Statutory Support and use of grant income

Crosscare does not engage in significant public fundraising activities. It relies for the most part on working in partnership with the statutory organisations who have responsibility for youth and social care and support. Also, contributions are received from the Diocesan parishes from a church collection and an annual appeal for Crosscare. Crosscare’s overall strategy is aligned with the aims of the statutory sector and we put great emphasis in working alongside the statutory sector to deliver the best possible outcomes for our service users, clients and young people.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

DIRECTORS’ REPORT

Overview of our Work

During 2019, our priority has been to maintain our frontline services to those most in need in the community and we have continued to develop our services where the need is greatest. We also invested energy in developing a new five year strategy for the organisation

This year we utilised a significant €300k contribution from the De La Saussaye Diocesan Fund. This support and financial commitment has helped greatly in allowing us to continue to deliver services to those most in need.

Review of programmes and future developments

Residential Services

In 2019 Crosscare continued to provide 203 placements each night to single adults and couples experiencing homelessness. Our Family Hub provided placements to 50 families experiencing homelessness. The family hub also has a settlement worker who supports families after they have moved from the hub to their new community. We also developed 9 new placements for singles in the Dun Laoghaire area.

Unfortunately during 2019, the lack of housing, particularly for singles and couples meant that many individuals were not able to access independent housing. However, despite the housing crisis, Crosscare helped over 72 families and over 116 singles move out of temporary accommodation in 2019.

In addition to these residential services, Crosscare also provides a Community College, Information & Advocacy service and a Crosscare Links and Advice Network (CLAN), which is a peer-led tenancy sustainment support service that aims to help ex-Crosscare clients who have exited homelessness services to live independently and to sustain their accommodation. CLAN supported more than 118 individuals and 31 families to maintain their tenancies during 2019.

In 2019, Crosscare Homeless services worked with men, women and children to support all residents in housing, addiction, education, family and mental health supports.

During 2019, we supported 16 young people in Echlin House our 5-bed Children’s residential service. Echlin House works as part of the crisis response services targeting boys aged 12 to 18 at risk of or experiencing homelessness.

Community Services

Crosscare Information and Advocacy Services (CIAS) comprises 3 projects – Crosscare Housing and Welfare Information, Crosscare Refugee Service and Crosscare Migrant Project. Working collaboratively, out of 2 premises in Dublin 1, these projects work with approximately 5,000 individuals and families per year. It has developed training packages in its areas of expertise for statutory and non-statutory organisations that usually refer to CIAS. It is hoped that those in receipt of the training will deal with queries and refer only complex cases to CIAS in order to help cope with demand for the service.

Crosscare’s Community College has been based on Arran Quay since 2013. It brings people together to share strengths and interests in a fun learning environment. Anyone who uses Crosscare services or who works or volunteers in Crosscare can deliver or participate in workshops. The Community College is an innovative new way of giving participants in the Crosscare community the opportunity to learn or teach new skills. At any one time approximately 200 people are involved in the Community College.

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DIRECTORS’ REPORT

In 2019, our Drug & Alcohol Service (DAP) saw 159 counselling/key working clients, held 1,307 counselling sessions and carried out 549 key working sessions. 230 parents attended ‘Don’t Lose the Head’ presentations and over 720 students received drug information training.

Community Cafés

In 2019, our cafés provided 20,799 hot meals to clients. Over 30,660 hot meals were provided for two of our homeless residential services (St Marys & Haven House) for 365 days of the year. Our cafés serve members of the community who may struggle with finances, nutrition, social inclusion, addiction, mental health and homelessness. The cafés provide a welcoming space where clients are encouraged to engage with each other.

Crosscare Food Banks

Based in Glasnevin in north Dublin, our Central Food Bank distributed a total of over 430 tons of food and non – food items to people over the last year. We did so through our work with the Crosscare community food banks and other charities alike. Product is donated by manufacturers, distributors and wholesalers, much of which otherwise would have gone to landfill but still perfect for human consumption. We also receive product from the new government FEAD scheme, which has provided us with food and non-food products. Another big success and vital part of our operation here is our direct food appeals to parishes.

Our Community Food Banks provided over 8,368 parcels of food and household products in 2019. These are located in Blanchardstown, Tallaght, Swords, Dun Laoghaire, Darndale, and Dundrum .

Support for the Elderly

CareCall, our telematics support service provides daily communication support to the most vulnerable and socially isolated. This call provides daily social support, a reminder of medical appointments or medication and a listening ear to concerns of the older/vulnerable person. At present, this service provides over 65,984 calls per annum and in addition to the helpline service, when appropriate, individuals are linked in or referred to local community services, i.e. public health nurse, meals on wheels, transport links, social clubs, mental health services, elder abuse service, community cafes, MABS etc.

Young People’s Services

Crosscare’s Wellington centre hosts CAS (Crosscare Aftercare Service). This service works with young people who have been in care and are aged 18 to 26. The programme is based around supporting individual needs and developing social and life skills and opportunities. The centre also hosts programmes for asylum seeking young people and refugees as well as some aftercare space for TUSLA and local community sessions.

The Young People’s Care Services responds to young people whose family life has been characterised by complete family breakdown. The project provides an integrated After-Care service and a house in Wexford used for holidays and respite breaks.

Teen Counselling offers a counselling service to adolescents and their families at centres in Finglas, Drumcondra, Dun Laoghaire, Tallaght and Clondalkin. They run programmes on parenting and work with TUSLA and other HSE services such as CAMHS (children and adolescent mental health services) to support young people in their communities.

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DIRECTORS’ REPORT

Crosscare Youth Services

Our targeted/universal Youth Services which are funded through the DCYA (Department of Children & Youth Affairs) work with thousands of young people from disadvantaged communities. We provide a broad-based service which supports the young people’s developmental needs and helps them to grow and mature, in a safe and secure environment where they can socialise with their peers. All of our youth services work within the core principles of the NQSF (National Quality Standards Framework) and within the aims of the National Youth Strategy and the Better Outcomes Brighter Futures policy document. Our East Wicklow Youth Service in Arklow has been part of the Revised Youth Funding Scheme, which will develop into the new “UBU Your Place Your Space” scheme which begins in 2020, for all projects in Ireland.

Our broad range of youth services include after school programmes, LGBTI supports, educational programmes, youth cafés, outdoor learning opportunities, Garda youth diversion projects, school transition programmes, traveller youth programmes, ALP’s (Alternative Learning Programmes), youth information services, film making, music technology, dance, drama and game design.

Our youth work services are provided across three broad areas:

Dublin West – Lucan, Ronanstown, Clondalkin, Tallaght Travellers

Dublin North & Central – Swords/Baldoyle, Finglas, Ballymun, Ballybough

Dublin South – Bray, East Wicklow, Dun Laoghaire, Dundrum

Youth-Work is also provided in **Dublin City** through our Voluntary Summer Projects and Voluntary Youth Clubs

Our 12 Garda Youth Diversion Projects are part supported by the Irish Government and the European Social Fund as part of the ESF Programme for Employability, Inclusion and Learning 2014-2020.

New for 2019 was a Family Support Pilot Project funded by the Irish Youth Justice Service, with Crosscare projects in Lucan and a combined Ballymun/Finglas/Swords project taking part. The Lucan and Ballymun projects are also involved in a 3 year Action Research Project being run in conjunction with the University of Limerick. Another Garda Youth Diversion Project pilot is for young people aged 8 – 11 years based in Ballymun.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

DIRECTORS’ REPORT

Plans for the future - “Faith to Action” Crosscare’s strategy: 2019 – 2024

Our new strategy commencing in 2019 brings forward our existing vision, mission, values and long-term goals and adds a new set of aims and objectives which will build on our organisational progress in recent years.

Our 5 years outcomes and objectives are advised as follows:

5 year aims / Outcomes	5 Year Objectives
Help get great results for our service users	1 Integrate the delivery of our direct work across the organisation where beneficial to our service users
	2 Ensure our service users and young people are at the centre of all decision making
Deliver our services in the most effective way	3 Work together across the organisation to address key issues that emerge from our direct work through our practice and social policy work
	4 Research and develop innovative responses to meet emerging needs from our practice and social policy work
Strengthen our person centred culture across the organisation	5 Improve the quality of our practice, coaching and supervision for all staff and volunteers
	6 Establish evaluation processes that will help drive our performance
Ensure that we are a professional, compliant and sustainable organisation	7 Increase accountability and transparency at all levels in our financial management
	8 Develop and strengthen our governance and compliance structures and processes

Implementing this strategy will mean Crosscare will:

- Continue to build and sustain a Servant Leadership culture
- Live out our values in everything we do
- Concentrate our resources on serving those most in need
- Deliver the highest possible standards in our services
- Support the implementation of our plans with excellent leadership and management
- Add value in everything we do and always ask the question ‘why’?
- Fully utilise our resources and create useful partnerships and alliances
- Put our service users at the centre of all decision making
- Push ourselves to be innovative and to pioneer new solutions to emerging and complex problems

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

DIRECTORS’ REPORT

Financial performance

Income generated decreased from €25.54m in 2018 to €25.32m in 2019.

Donations and legacies in total amounted to €1.106m in 2019 compared to €1.605m in 2018, an overall decrease of €499k (31%). Church collections under donations and legacies has decreased in the current year as the collections reduced to one collection in 2019 compared with two collections in prior year.

State & Local Authority Grants continued to be the primary on-going source of funding for services, providing €21.197m (83% of total income in 2019) €20.98m (82% of total income in 2018), an overall increase of €0.217m.

Other sources of income amounted to €2.97m in 2019 compared to €2.9m in 2018. This represented both increases and decreases in a number of income sources as detailed in Note 7 to the financial statements.

The Statement of Financial Activities on page 20 includes an amount arising from the transfer of properties from the Archdiocese of Dublin amounting to €9.03m.

Expenditure and services

Total expenditure for the year was €26.97m compared with €25.52m in 2018, an increase of €1.45m.

Overall, Crosscare has an operating deficit in funding for the year of €1.6m compared to a surplus of €7k in 2018.

Financial position

Crosscare’s year-end financial position shows total assets of €15,100,215 (2018: €7,949,098). This mainly includes tangible assets of €9,323,667 at year-end (2018: €652,655), cash position of €3,958,624 at year-end (2018: €5,151,272) and debtors of €1,285,404 at year-end (2018: €1,660,492).

The Board has reviewed the balance sheet of the Crosscare, including reserves. With the continued support of the State & Local Authority, the Board are confident that they can continue in operation into the foreseeable future.

Investment powers, policy and performance

Investment powers are governed by the Board, which reviews any significant investment proposals. The Board intends that the capital value of investments be maintained and, when appropriate, enhanced over the long term. The Board have access to diocesan investment advisors, should any major investment decisions require professional input.

Changes in fixed assets

The movements in fixed assets are set out in Note 11 to the financial statements.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

DIRECTORS’ REPORT

Reserves

Reserve levels are monitored to ensure that they are maintained at a reasonable level in the context of planned expenditure, future commitments and working capital requirements. Total reserves at year end, in the amount of €4,462,281, in the form of cash in hand and investment assets were equivalent at year end to just under two months average expenditure.

The overall level of reserves at 31 December 2019 are as follows;

Unrestricted Reserves: €10,985,733 (2018: €3,655,395)

Restricted Reserves: €308,053 (2018: €231,454)

Restricted Endowment reserves: €194,026 (2018: €194,026)

Crosscare aims to maintain accessible cash funds equivalent to between 3-6 months of forecast expenses in readily accessible short-term deposit type investment instruments.

The directors recognise the challenge ahead in achieving our target reserves position. As part of our strategic plan, we have identified the need to develop alternative sources of income and we are working towards increasing reserve levels in due course.

Post Balance Sheet events

Crosscare, in common with many other charitable organisations has been significantly affected by the Covid-19 pandemic.

Services

While some of our face to face services have had to be adapted under current social restrictions, as much as possible we are continuing to provide supports through other remote means including phone and web based technologies.

- Our Homeless Services, including our residential facility for young people, are open and operating normally and in line with HSE guidelines. We are working closely with our funders and colleagues in other similar organisations to ensure that our service users’ needs are supported, and our people are kept safe.
- On the 15th of April 2020, we opened up a new 100 bed cocooning service at the Ripley Hotel on Talbot Street.
- Our Food Banks remain open to support those most in need at this difficult time and we have made changes at a local level to ensure that the health of all involved is safeguarded.
- Additional food parcels are being delivered to families and individuals across the city from our centre in Blanchardstown.
- Our Community Cafes remain open providing takeaway services to protect the health of our teams and customers.
- Our Carecall team are operating a normal service making calls daily to all our clients. In partnership with the charity ALONE we are supporting the work of their helpline by taking over lists of older people who require daily contact and higher levels of support. We have also transferred 11 of our staff who were confined to home to ALONE to help them deal with the surge in numbers calling their helpline.
- All Youth Services are being offered through telephone and on line support platforms.
- Our Drugs and Alcohol Programme team are carrying out online sessions with their clients.
- Our Voluntary Clubs team continue to support the local volunteers across the city.
- Our Information and Advocacy Services remain very busy with all services now being offered by phone and email.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

DIRECTORS’ REPORT

Income

- Our core funders have been supportive – where required they have facilitated us to re-deploy staff into our front line emergency services and they have commended our alternative innovative working methods with younger people – they have also assured us that our funding will continue.
- However, our budgeted discretionary income is at great financial risk and is likely to be significantly reduced in 2020 and possibly into 2021 (Church Collection €367k, Donation Income €320k)
- Also, our ability to generate new discretionary income in the current environment is challenging.

Expenditure

- The Board of Directors has been reviewing all costs with the executive team and has implemented a number of immediate decisions to reduce costs.
 - A decision was made to not pay out increments as planned in April.
 - We have also laid off 21 staff as we were unable to provide appropriate work for them.
 - We have re-structured our Senior Management Team and reduced numbers by 2.
 - We are entering consultations around our pension costs with a view to reducing expenditure in this area also.

Overall

The Board has examined the financial implications arising from this pandemic and are working towards overall reduction in costs. We are also looking at ways of pursuing alternative sources of income. We have reviewed the cash forecast for the next 12 months and believe that the organisation can continue in operation for 12 months from the date of signing these financial statements and on that basis the directors believe it is appropriate for these financial statements to be prepared on a going concern basis.

Directors and Secretary

The names of the individuals who served as Directors at any time during the year ended 31 December 2019 and up to the date of approval of the financial statements are set out below. All Directors served for the entire year except as otherwise disclosed.

Mr. Frank O’Connell (Chairperson)
Mr. Oliver Cussen (RIP)
Sr. Marian Harte
Fr. Dermot Leycock (Resigned 01/05/2020)
Ms. Theresa Geaney (Resigned 26/09/2019)
Mr. David Clancy
Ms. Evelyn Cregan
Mr. Declan McSweeney
Mr. Declan Harmon (Appointed 18/04/2019)
Mr. Gerard Whyte (Appointed 30/03/2020)

Company Secretary

Ms. Niamh O’Hara

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

DIRECTORS’ REPORT

Accounting Records

The measures that the Directors have taken to secure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of the accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The Company’s accounting records are maintained at the Company’s registered office at Holy Cross College, Clonliffe Road, Dublin 3.

Statement on Relevant Audit Information

In the case of each of the persons who are Directors at the time this report is approved in accordance with Section 332 of the Companies Act 2014:

- (a) so far as each Director is aware, there is no relevant audit information of which the Company’s statutory auditors are unaware, and
- (b) each Director has taken all the steps that he or she ought to have taken as a Director in order to make himself or herself aware of any relevant audit information and to establish that the Company’s statutory auditors are aware of that information.

Auditors

Mazars, Chartered Accountants & Statutory Audit Firm, have expressed their willingness to be re-appointed in accordance with Section 383(2) of the Companies Act 2014.

On behalf of the Board of Directors



Frank O’Connell
Director



Evelyn Cregan
Director

Date: 17th August 2020

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

DIRECTORS’ RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors’ report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial period. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” issued by the Financial Reporting Council. Under the law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end and of the result of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors’ report comply with the Companies Act 2014 and enable the financial statements to be audited. 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 directors are responsible for the maintenance and integrity of the corporate and financial information included on the company’s website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the Board of Directors



Frank O’Connell



Evelyn Cregan

Date: 17th August 2020

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

INDEPENDENT AUDITOR’S REPORT

Report on the audit of the financial statements

Opinion

We have audited the financial statements of St. Laurence O’Toole Catholic Social Care CLG (operating as Crosscare) (‘the company’) for the year ended 31 December 2019, which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including the summary of significant accounting policies set out in Note 3. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2019 and of its deficit for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)). Our responsibilities under those standards are described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors’ use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company’s ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

INDEPENDENT AUDITOR’S REPORT

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

- in our opinion, the information given in the directors’ report is consistent with the financial statements; and
- in our opinion, the directors’ report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit. In our opinion the accounting records of the 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 any material misstatements in the directors’ report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors’ remuneration and transactions required by Sections 305 to 312 of the Act are not made.

We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors’ responsibilities statement set out on page 16, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

INDEPENDENT AUDITOR’S REPORT

Responsibilities of directors for the financial statements (continued)

In preparing the financial statements, the directors 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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

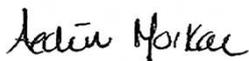
Auditor’s responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA’s website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description of auditors responsibilities for audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description%20of%20auditors%20responsibilities%20for%20audit.pdf) . This description forms part of our auditor’s report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company’s members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company’s members those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company’s members, as a body, for our audit work, for this report, or for the opinions we have formed.



Aedín Morkan
For and on behalf of Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2

Date: 18 August 2020

St. Laurence O'Toole Catholic Social Care CLG (Operating as Crosscare)

STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 December 2019

	Notes	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Funds €	Total 2019 €	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Funds €	Total 2018 €
Income and endowments from:									
Donations and legacies	5	588,766	517,397	–	1,106,163	685,369	919,481	–	1,604,850
Charitable activities:									
Grants receivable	6	–	21,197,341	–	21,197,341	–	20,980,413	–	20,980,413
Other income:									
– other income	7	976,408	1,994,572	–	2,970,980	789,037	2,111,019	–	2,900,056
– grants amortisation	17	–	48,008	–	48,008	–	60,317	–	60,317
	18	1,565,174	23,757,318	–	25,322,492	1,474,406	24,071,230	–	25,545,636
Expenditure									
Costs of activities in furtherance of the charity's objects		(3,015,552)	(23,952,444)	–	(26,967,996)	(1,443,776)	(24,082,246)	–	(25,526,022)
Unrealised gain / (loss) on investments	13	18,978	–	–	18,978	(12,917)	–	–	(12,917)
Net income / (expenditure)		<u>(1,431,400)</u>	<u>(195,126)</u>	<u>–</u>	<u>(1,626,526)</u>	<u>17,713</u>	<u>(11,016)</u>	<u>–</u>	<u>6,697</u>
Transfer of properties		9,033,463	–	–	9,033,463	–	–	–	–
Fund balances at beginning of year	18	3,655,395	231,454	194,026	4,080,875	3,710,883	169,269	581,075	4,461,227
Transfer from unrestricted funds	18	(271,725)	271,725	–	–	(73,201)	73,201	–	–
Return of restricted endowment fund	18	–	–	–	–	–	–	(387,049)	(387,049)
Fund balances at end of year	18	<u>10,985,733</u>	<u>308,053</u>	<u>194,026</u>	<u>11,487,812</u>	<u>3,655,395</u>	<u>231,454</u>	<u>194,026</u>	<u>4,080,875</u>

There are no recognised gains or losses other than the net income set out above. The notes on pages 23 - 41 form part of these financial statements. All income and expenditure derive from continuing activities.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

BALANCE SHEET
31 December 2019

	Notes	2019 €	2018 €
FIXED ASSETS			
Tangible assets	11	9,323,667	652,655
Intangible assets	12	28,863	–
Investments	13	<u>503,657</u>	<u>484,679</u>
		<u>9,856,187</u>	<u>1,137,334</u>
CURRENT ASSETS			
Debtors	14	1,285,404	1,660,492
Cash at banks and in hand		<u>3,958,624</u>	<u>5,151,272</u>
		<u>5,244,028</u>	<u>6,811,764</u>
CREDITORS			
Amounts falling due within one year	15	<u>(3,503,860)</u>	<u>(3,711,672)</u>
NET CURRENT ASSETS			
		<u>1,740,168</u>	<u>3,100,092</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		11,596,355	4,237,426
CREDITORS			
Amounts falling due after more than one year			
Capital grants	17	<u>(108,543)</u>	<u>(156,551)</u>
NET ASSETS			
		<u>11,487,812</u>	<u>4,080,875</u>
FUNDS			
Restricted funds	18	308,053	231,454
Restricted endowment fund	18	194,026	194,026
Unrestricted funds	18	<u>10,985,733</u>	<u>3,655,395</u>
TOTAL FUNDS			
	18	<u>11,487,812</u>	<u>4,080,875</u>

The notes on pages 23 - 41 form part of these financial statements.

On behalf of the Board



Frank O’Connell



Evelyn Cregan

Date: 17th August 2020

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

STATEMENT OF CASHFLOWS

For the Year Ended 31 December 2019

	Notes	2019 €	2018 €
Cash flows from operating activities			
Net (expenditure) / income		(1,626,526)	6,697
Adjustments for:			
Depreciation of tangible fixed assets	11	325,906	157,443
Amortisation of intangible fixed assets	12	14,432	–
Unrealised (gain) / loss on revaluation of investment	13	(18,978)	12,917
Amortisation of capital grants	17	(48,008)	<u>(60,317)</u>
Operating (expenditure) / income before working capital changes		(1,353,174)	116,740
Decrease in debtors		375,088	1,005,552
(Decrease) / increase in creditors		(207,812)	<u>54,343</u>
Net cash (used in) / provided by operating activities		<u>(1,185,898)</u>	<u>1,176,635</u>
Cash flows from investing activities			
Acquisition of intangible fixed assets	12	(6,750)	–
Acquisition of tangible fixed assets	11	–	(36,545)
Write off of fixed asset historical differences		–	(2,859)
Proceeds from disposal of investments	13	<u>–</u>	<u>15,636</u>
Net cash used in investing activities		<u>(6,750)</u>	<u>(23,768)</u>
Net (decrease) / increase in cash at bank and in hand		(1,192,648)	1,152,867
Cash at bank and in hand at beginning of year		<u>5,151,272</u>	<u>3,998,405</u>
Cash at bank and in hand at end of year		<u>3,958,624</u>	<u>5,151,272</u>

On behalf of the Board



Frank O’Connell



Evelyn Cregan

Date: 17th August 2020

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

1. GENERAL INFORMATION

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare) (the “company”) is a company limited by guarantee and has no share capital. It is a public benefit entity. The registered office and principal place of business is Holy Cross College, Clonliffe Road, Dublin 3. The nature of the company’s operations and its principal activities are set out in the Directors’ Report.

These financial statements comprising the statement of financial activities, the balance sheet, the statement of cash flows and the related notes constitute the financial statements of St. Laurence O’Toole Catholic Social Care CLG (‘the company’) for the financial year ended 31 December 2019.

The financial statements of Crosscare include income and expenditure for the following:

Residential Services

Amiens Street, Dublin 1
Bentley House, Dun Laoghaire, Co. Dublin
Cedar House, Dublin 1
Echlin House, Dublin 8
Haven House, Dublin 7
St Marys, Dublin 7
Family Hub, Dublin 3
Bentley Villas, Dun Laoghaire, Co. Dublin

Community Services

Drug & Alcohol
Housing & Welfare Information
Migrant
Older Persons Care
Outreach Centres – Arklow, Blanchardstown & Tallaght
The Wellington Centre
Travellers Inclusion
Refugee Services

Food Services

Community Food Cafés:

St. Agathas	Portland Row, Dublin 1
Dun Laoghaire	Eblana Avenue, Dun Laoghaire

Crosscare Central Food Bank Portland Row, Dublin 1 and Dublin Industrial Estate, Dublin 11.

Community Food Banks:

Blanchardstown	Dun Laoghaire
Tallaght	Darndale
Swords	Dundrum

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

1. GENERAL INFORMATION *(continued)*

Young People’s Services

The Young People’s Care Services responds to young people whose family life has been characterised by complete family breakdown. The project provides an integrated After-Care service and a house in Wexford used for holidays and respite breaks.

Teen Counselling offers a counselling service to adolescents and their families at five centres in Finglas, Drumcondra, Dun Laoghaire, Tallaght and Clondalkin.

Youth Work Services

Our youth work services are provided across three broad areas:

Dublin West – Lucan, Ronanstown, Clondalkin, Tallaght

Dublin North & Central – Swords/Baldoye, Finglas, Ballymun, City Centre, Ballybough

Dublin East – Bray & Wicklow, Dun Laoghaire, Dundrum

Youth-Work is also provided in Dublin City through our Voluntary Summer Projects and Voluntary Youth Clubs.

2. STATEMENT OF COMPLIANCE

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 “The Financial Reporting Standard Applicable in the UK and Republic of Ireland” (“FRS 102”).

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

a) Basis of preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 102 “The Financial Reporting Standard Applicable in the UK and Republic of Ireland” (“FRS 102”). The financial statements have also been prepared in accordance with Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” as published by the Charity Commission for England and Wales, Charity Commission for Northern Ireland and the Office of the Scottish Charity Regulator which are recognised by the UK Financial Reporting Council (FRC) as the appropriate body to issue SORPs for the charity sector in the UK. Financial reporting in line with SORP is considered best practice for charities in Ireland. The Board considers that the adoption of the SORP requirements is the most appropriate accounting to properly reflect and disclose the activities of the organisation. The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

The financial statements are prepared in Euro, which is the functional currency of the Company. Monetary amounts in these financial statements are rounded to the nearest €.

b) Income and endowments

All income including grants, donations, gifts and legacies are recognised in the statement of financial activities where there is entitlement, receipt is probable, and the amount can be measured with sufficient reliability.

Income is only deferred when the donor or grant giving authority specifies that the grant or donation must only be used in future accounting periods; or circumstances where the donor or grant giving authority has imposed conditions which must be met before the charity has entitlement.

Donated goods, facilities and services are recognised at their fair value as income and expense when the economic benefit associated with the donated item flows to the charity. These comprise food bank donations and donated facilities, such as the use of premises ‘rent-free’ by certain centres.

Donated premises, the use of which is unrestricted, are capitalised and credited to the Statement of Financial Activities. Further detail on donated premises is provided under Note 3(g) below.

Historically, fixed assets funded by way of capital grants, the use of which is unrestricted, were capitalised and credited to capital grants when received. The capital grant is amortised over the same period as the related fixed asset is depreciated.

No amounts are included in the financial statements for services donated by volunteers.

c) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. These costs are not material and have not been isolated. Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

d) Funds

Unrestricted funds

Unrestricted funds are those monies 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.

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 charity for particular purposes.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

Restricted Endowment fund

This fund represents an irrevocable charitable gift received from Nanor Investment Society Limited to be used for the sole purposes of advancement of religion and in particular Developments in Glendalough. The fund cannot be utilised without express permission in writing from the Archbishop of Dublin

e) Employee benefits

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the financial year.

Retirement benefits

Crosscare participates in a defined benefit pension plan (the Catholic Diocese of Dublin Pension Plan) which is sponsored by the Archdiocese of Dublin. In accounting for the Catholic Diocese of Dublin Pension Plan under FRS 102 the full value of the Plan's assets and liabilities have been included in financial statements of the Archdiocese. As it is not possible to identify separately Crosscare's share of the underlying assets and liabilities in the Catholic Diocese of Dublin Pension Plan, Section 28 of FRS 102 provides that each employer participating in the scheme should treat the scheme as a defined contribution arrangement and recognise only the contributions payable each period in its statement of financial activities.

Contributions charged in the statement of financial activities in relation to the defined benefit pension schemes are based on the advice of independent qualified actuaries and are charged to the income and expenditure account on a systematic basis over the expected remaining service lives of employees in the scheme.

f) Taxation

The entity is a registered charity (number CHY6262). All of its activities are exempt from direct taxation.

Any irrecoverable VAT is charged to the statement of financial activities or capitalised as part of the cost of the related asset, as appropriate.

VAT recovered under VAT Compensation Scheme is recognised as income in the statement of financial activities upon receipt.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

g) Tangible fixed assets and depreciation

Tangible fixed assets costing more than €10,000 are capitalised and initially recognised at cost including any incidental expenses of acquisition and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Premises	2% straight line
Improvements to premises	10% straight line
Office equipment	20% and 33% straight line
Commercial vehicles	20% straight line

Certain properties of Crosscare are vested in St Laurence O’Toole Diocesan Trust as sole trustees on behalf of Crosscare. Prior to 2019 Crosscare understood that these properties were accounted for in the accounts of the Archdiocese of Dublin. Management of Crosscare have recently become aware that this is not the case. In preparing the 2019 financial statements, therefore, Crosscare, having verified that it holds beneficial ownership of these properties, has recognised these properties as a capital donation for the first time in these financial statements. In accordance with Charities SORP these donated assets have been recognised at fair value, the most practical estimation of which has been based on the insured value of each of the properties.

Crosscare has the use of a number of other properties rent free.

h) Intangible fixed assets and amortisation

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives of 3 years on straight line basis.

i) Investments

Investments are stated at fair value at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

j) Operating leases

Leases that do not transfer all the risks and rewards of ownership are classified as operating leases. Payments under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

k) Financial instruments

The company has chosen to adopt Section 11 of FRS 102 in respect of financial instruments.

Financial assets

Basic financial assets, including investments, debtors and cash at bank and in hand, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Debtors are subsequently carried at amortised cost using the effective interest method. Investments are subsequently measured at fair value at the balance sheet date.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities

Basic financial liabilities, including trade creditors and accruals are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

l.) Deferred income

Deferred income consists of grants received in advance which will be recognised upon fulfilment of the related conditions.

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The charity made judgements, estimates and assumptions about the carrying amounts of assets and liabilities that were not readily apparent from other sources in the application of the accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are considered to be reasonable under the circumstances. Actual results may differ from the estimates.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS *(continued)*

a) *Critical judgements made in applying the company’s accounting policies*

Going concern

As outlined in the Directors’ Report on pages 13 & 14, Crosscare, in common with many other charitable organisations, has been significantly affected by the Covid-19 pandemic. Management have prepared a cashflow forecast for the next 12 months outlining worst case scenarios. Key judgements and assumptions underpinning these forecasts are that statutory funding will continue at a similar level to previous years and that the cost reduction measures detailed in the directors’ report are successfully implemented. Based on this forecast, the directors are of the view that the organisation will continue in operational existence and will be in a position to meet its debts as they fall due for a period of 12 months from the date of approval of these financial statements. On this basis, the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

b) *Key sources of estimation uncertainty*

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:

Valuation of donated premises

Tangible fixed assets include a number of properties donated to Crosscare by the Archdiocese of Dublin. In accordance with Charities SORP these donated assets are recognised at fair value, the most practical estimation of which is considered to be the insured value of those properties.

Useful Lives of Tangible and Intangible Fixed Assets

Tangible fixed assets comprise premises, office equipment, and commercial vehicles. Intangible fixed assets comprise software. The annual depreciation charge depends primarily on the estimated life of each type of asset and, in certain circumstances, estimates of residual values. The company regularly reviews these useful lives and changes them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year. There is no change in the useful lives of tangible fixed assets.

5. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2019	Unrestricted Funds	Restricted Funds	Total 2018
	€	€	€	€	€	€
Diocesan trust funds	–	300,694	300,694	–	780,438	780,438
Church collections	344,566	–	344,566	541,594	–	541,594
Donations	225,275	179,014	404,289	45,350	79,852	125,202
Annual appeal	12,925	300	13,225	73,469	59,191	132,660
Bequests	6,000	–	6,000	24,956	–	24,956
St. Kevin’s fund	–	37,389	37,389	–	–	–
	<u>588,766</u>	<u>517,397</u>	<u>1,106,163</u>	<u>685,369</u>	<u>919,481</u>	<u>1,604,850</u>

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

6. GRANTS RECEIVABLE

	2019	2018
	€	€
Dublin City Council	7,900,946	7,902,213
ETB Dublin & Dun Laoghaire	3,250,737	3,224,048
TUSLA	2,319,664	2,256,270
Department of Justice Equity & Law Reform	1,851,339	1,750,011
Northern Area Health Board	1,401,116	1,376,806
Department of Children and Youth Affairs – YSG Scheme	965,868	942,311
East Coast Area Health Board	797,720	797,387
ETB Kildare & Wicklow	763,019	775,740
DSP Wages	483,177	474,885
City of Dublin Youth Service Board	473,854	468,432
NAHB: Addiction Services	353,484	353,484
Government of Ireland : Emigrant Support Programme	233,278	244,199
South West Area Health Board	226,838	232,541
Dun Laoghaire Rathdown County Council	50,443	55,122
North Dublin Drugs & Alcohol Task Force	28,000	–
Staff Pension Contributions Retained	24,554	25,000
DSP Materials	17,677	24,824
Leargas	16,631	11,459
Department of Tourism, Sport & Recreation	16,000	–
South Dublin County Council	11,679	20,052
Fingal County Council	4,424	10,590
Health Service Executive	4,000	4,255
DSP Training	3,064	6,875
ERHA Travel Warrants	245	781
Small Grants	(392)	15,779
School Completion Programme	(24)	4,253
Department of Social Welfare	–	1,605
Irish Youth Foundation	–	1,491
	<u>21,197,341</u>	<u>20,980,413</u>

All grants receivable are classified as restricted funds.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

7. OTHER INCOME

Current Year

	Unrestricted Funds €	Restricted Funds €	Total 2019 €
Rental income in kind	634,830	–	634,830
Food bank contributions in kind	–	581,497	581,497
Client contributions	–	459,343	459,343
Pension contribution (see Note 21)	300,000	–	300,000
Food bank contributions	–	293,443	293,443
Fees	10,345	244,948	255,293
Sundry income receipts	770	223,876	224,646
Rental income	30,420	115,828	146,248
Food centre contributions	–	75,637	75,637
Christmas card receipts	43	–	43
Other	–	–	–
	<u>976,408</u>	<u>1,994,572</u>	<u>2,970,980</u>

Prior Year

	Unrestricted Funds €	Restricted Funds €	Total 2018 €
Rental income in kind	751,675	–	751,675
Food bank contributions in kind	–	576,020	576,020
Client contributions	–	360,947	360,947
Food bank contributions	–	291,436	291,436
Fees	5,499	336,605	342,104
Sundry income receipts	1,519	244,083	245,602
Rental income	30,240	191,847	222,087
Food centre contributions	–	99,335	99,335
Christmas card receipts	104	–	104
Other	–	10,746	10,746
	<u>789,037</u>	<u>2,111,019</u>	<u>2,900,056</u>

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

8. NET (EXPENDITURE) / INCOME

	2019	2018
	€	€
Net (expenditure) / income is stated after charging:		
Depreciation	325,906	157,443
Amortisation	14,432	–
Auditor’s remuneration	27,675	36,900
Defined benefit pension cost	809,531	910,256
Defined contribution pension cost	<u>918,457</u>	<u>443,032</u>

9. EMPLOYEE INFORMATION

	2019	2018
	€	€
Wages and salaries	15,208,156	15,264,102
Social security costs	1,586,422	1,580,497
Pension costs	<u>1,727,988</u>	<u>1,353,288</u>
	<u>18,522,566</u>	<u>18,197,887</u>

Remuneration

Crosscare’s Board offer their support on a voluntary basis and directors receive no payment or expenses. Crosscare strives to be a fair employer offering salaries and conditions that are within the voluntary sector norms, are fully transparent and pay due regard to public sector pay policy.

Senior Salaries	Number 31/12/2019	Number 31/12/2018
Band		
€65,000 - €75,000	6	8
€75,000 - €85,000	3	3
€85,000 - €95,000	2	2
€95,000 +	<u>1</u>	<u>2</u>

Crosscare’s Chief Executive is the highest paid employee with a basic salary of €141,536. Additional payroll benefits include 10% contribution in lieu of pension and car allowance (€4k). The CEO is also a member of a health insurance scheme. This is the total remuneration package for the CEO.

Central administration and management costs are considered by Crosscare to be all costs associated with the management and administration of the organisation that are not connected directly with a front line service. An amount of €612k (2018: €604k), representing 3% of payroll costs relating to non-direct management and administration costs has been allocated as administration charges to the programmes supported based on the % of headcount within the programme.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

9. EMPLOYEE INFORMATION *(continued)*

Key management personnel

The Board consider the Chief Executive Officer and Senior Management team to be the key management personnel of the charity. The total remuneration paid to these 8 employees including employers’ PRSI was €777,416 (2018: €838,394).

The average monthly full time equivalent number of persons employed by Crosscare during the year was 395 (2018: 400).

	2019 Number	2018 Number
Advocacy Services	16	16
Central Services	28	28
Community College	1	2
Community Outreach	4	4
Drug & Alcohol	2	2
Echlin House	16	18
Education, Training & Voluntary	1	1
Food Services	14	14
Homeless Services	166	166
North Dublin Youth Services	26	25
Outdoor Learning	4	5
South Dublin & Wicklow	53	50
Traveller Inclusion	1	1
Travellers	11	13
West Dublin Youth Services	27	29
Young People at risk services	22	23
Youth information	<u>3</u>	<u>3</u>
	<u>395</u>	<u>400</u>

10. TAXATION

The charity has been granted charitable exemption from tax by the Revenue Commissioners.

St. Laurence O'Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

11. TANGIBLE ASSETS

	Land and Buildings €	Premises €	Improvements to premises €	Office equipment €	Commercial vehicles €	Total €
Cost						
At 1 January 2019	–	177,608	1,993,971	1,231,998	243,976	3,647,553
Transfer from Diocese	9,033,463	–	–	–	–	9,033,463
Property transfer from Archdiocese	–	–	–	(36,545)	–	(36,545)
Write off	–	–	(42,090)	(15,922)	–	(58,012)
At 31 December 2019	<u>9,033,463</u>	<u>177,608</u>	<u>1,951,881</u>	<u>1,179,531</u>	<u>243,976</u>	<u>12,586,459</u>
Accumulated Depreciation						
At 1 January 2019	–	165,620	1,455,835	1,138,356	235,087	2,994,898
Charge for the year	180,669	2,878	103,179	32,967	6,213	325,906
Write off	–	–	(42,090)	(15,922)	–	(58,012)
At 31 December 2019	<u>180,669</u>	<u>168,498</u>	<u>1,516,924</u>	<u>1,155,401</u>	<u>241,300</u>	<u>3,262,792</u>
Net book value						
At 31 December 2019	<u>8,852,794</u>	<u>9,110</u>	<u>434,957</u>	<u>24,130</u>	<u>2,676</u>	<u>9,323,667</u>
At 31 December 2018	<u>–</u>	<u>11,988</u>	<u>538,136</u>	<u>93,642</u>	<u>8,889</u>	<u>652,655</u>

Crosscare has the use of a number of other properties rent free.

12. INTANGIBLE ASSETS

	Software €
Cost	
At 1 January 2019	–
Additions	6,750
Reclassification from tangible assets	36,545
At 31 December 2019	<u>43,295</u>
Accumulated Amortisation	
At 1 January 2019	–
Charge for the year	14,432
At 31 December 2019	<u>14,432</u>
Net book value	
At 31 December 2019	<u>28,863</u>
At 31 December 2018	<u>–</u>

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

12. INTANGIBLE ASSETS (continued)

In 2019, Crosscare reclassified an asset amounting to €36,545 from tangible fixed assets to intangible fixed assets due to a change in management’s assessment on this.

13. INVESTMENTS

	2019 €	2018 €
At beginning of year	484,679	900,281
Gain / (loss) on revaluation	18,978	(12,917)
Disposals	–	(15,636)
Return of fund	<u>–</u>	<u>(387,049)</u>
At end of year	<u>503,657</u>	<u>484,679</u>
<i>Comprised as follows:</i>		
Endowment fund (Note 18)	194,026	194,026
Davy fixed interest fund	309,491	290,513
Prize bonds	<u>140</u>	<u>140</u>
	<u>503,657</u>	<u>484,679</u>

14. DEBTORS

	2019 €	2018 €
Amounts falling due within one year		
State and local government grants due	1,011,288	1,356,276
Prepayments	174,694	172,312
Other debtors	<u>99,422</u>	<u>131,904</u>
	<u>1,285,404</u>	<u>1,660,492</u>

All debtors are due within one year. Trade debtors are shown net of impairment (if any) in respect of doubtful debts.

15. CREDITORS

	2019 €	2018 €
Amounts falling due within one year		
Deferred income (Note 16)	2,363,956	1,506,590
Trade creditors and accruals	779,897	1,827,474
Taxation and social welfare creditors	<u>360,007</u>	<u>377,608</u>
	<u>3,503,860</u>	<u>3,711,672</u>

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

15. CREDITORS (continued)

Trade creditors

The carrying amounts of trade creditors approximate their fair value largely due to the short-term maturities and nature of these instruments. The repayment terms of trade creditors vary between on demand and 90 days. No interest is payable on trade creditors.

Accruals

The terms of the accruals are based on underlying contracts.

Taxes and social welfare costs

Taxes and social welfare costs are subject to the terms of the relevant legislation. Interest accrues on late payments. No interest was due at the financial year end date.

16. DEFERRED INCOME

	2019 €	2018 €
At beginning of year	1,506,590	1,021,651
Received during the year	2,517,113	1,478,593
Released to income	<u>(1,659,747)</u>	<u>(993,654)</u>
At end of year	<u>2,363,956</u>	<u>1,506,590</u>

Deferred income relates to the funding advances received from funders for services in accordance with the standard terms of that service for which the specific terms and conditions of the grant agreement have led to the unspent monies being included in deferred income at year end.

17. CAPITAL GRANTS

	2019 €	2018 €
At beginning of year	156,551	216,868
Amortisation for year	<u>(48,008)</u>	<u>(60,317)</u>
At end of year	<u>108,543</u>	<u>156,551</u>

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

18. STATEMENT OF FUNDS

Restricted funds

These are monies made available to Crosscare for specific programmes.

Unrestricted funds

These are monies made available to Crosscare to further its aims and objectives in a manner consistent with the stated mission of the organisation.

Restricted Endowment funds

This fund represents an irrevocable charitable gift received from Nanor Investment Society Limited to be used for the sole purposes of advancement of religion and in particular Developments in Glendalough. The fund cannot be utilised without express permission in writing from the Archbishop of Dublin. Crosscare is currently involved in one of these three areas, namely Developments in Glendalough. Any income derived from this fund may be applied for all or any of these purposes at the absolute discretion of Crosscare.

Transfers

These are transfers from unrestricted funds to support deficits on individual programmes for restricted funds.

Current Year

	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Fund €	Total €
At 1 January 2019	3,655,395	231,454	194,026	4,080,875
Income	1,565,174	23,757,318	–	25,322,492
Expenditure	(3,015,552)	(23,952,444)	–	(26,967,996)
Transfer of properties	9,033,463	–	–	9,033,463
Investment gain	18,978	–	–	18,978
Transfer from unrestricted	(271,725)	271,725	–	–
At 31 December 2019	<u>10,985,733</u>	<u>308,053</u>	<u>194,026</u>	<u>11,487,812</u>

St. Laurence O'Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

18. STATEMENT OF FUNDS *(continued)*

Prior Year

	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Fund €	Total €
At 1 January 2018	3,710,883	169,269	581,075	4,461,227
Income	1,474,406	24,071,230	–	25,545,636
Expenditure	(1,443,776)	(24,082,246)	–	(25,526,022)
Investment loss	(12,917)	–	–	(12,917)
Return on restricted endowment	–	–	(387,049)	(387,049)
Transfer from unrestricted	<u>(73,201)</u>	<u>73,201</u>	–	–
At 31 December 2018	<u>3,655,395</u>	<u>231,454</u>	<u>194,026</u>	<u>4,080,875</u>

The funds of the charity comprise the following:

Current Year

	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Fund €	Total €
Represented by:				
Fixed assets	9,352,530	–	–	9,352,530
Investments	309,631	–	194,026	503,657
Current assets	4,935,975	308,053	–	5,244,028
Current liability	(3,503,860)	–	–	(3,503,860)
Capital grants	<u>(108,543)</u>	–	–	<u>(108,543)</u>
	<u>10,985,733</u>	<u>308,053</u>	<u>194,026</u>	<u>11,487,812</u>

Prior Year

	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Fund €	Total €
Represented by:				
Fixed assets	652,655	–	–	652,655
Investments	290,653	–	194,026	484,679
Current assets	6,580,310	231,454	–	6,811,764
Current liability	(3,711,672)	–	–	(3,711,672)
Capital grants	<u>(156,551)</u>	–	–	<u>(156,551)</u>
	<u>3,655,395</u>	<u>231,454</u>	<u>194,026</u>	<u>4,080,875</u>

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

19. FINANCIAL COMMITMENTS

At 31 December the charity had commitments under non-cancellable operating leases as follows:

	2019 €	2018 €
In one year or less	301,204	269,084
In more than one year, but not more than five years	345,437	462,332
In more than five years	<u>—</u>	<u>—</u>
	<u>646,641</u>	<u>731,416</u>

20. FINANCIAL INSTRUMENTS

The carrying amount for each category of financial instruments is as follows:

	2019 €	2018 €
Financial assets that are debt instruments measured at amortised cost		
Investments	503,657	484,679
State and local government grants due and other debtors	1,230,639	1,488,180
Cash at banks and in hand	<u>3,958,624</u>	<u>5,151,272</u>
	<u>5,692,920</u>	<u>7,124,131</u>
	2019 €	2018 €
Financial liabilities measured at amortised cost		
Trade creditors and accruals	<u>779,897</u>	<u>1,827,474</u>
	<u>779,897</u>	<u>1,827,474</u>

21. RELATED PARTIES

The related parties of the charity are considered to be the directors and key management personnel, their close family members and entities which they control or in which they have a significant interest as well as members of the company.

Transactions with the Archdiocese of Dublin, a related party, for 2019 were as follows:

- Contribution from the De La Saussaye Diocesan Fund amounting to €1.3m, of which €300,694 was recognised in 2019 (2018: €780,438)
- Payment from the Archdiocese of €300,000 as a contribution towards Crosscare’s liability to the Defined Benefit Pension Scheme
- Property transfers in prior years recognised for the first time in 2019 at a value of €9,033,463.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

21. RELATED PARTIES *(continued)*

Transactions with Key Management Personnel

Other than as set out at Note 9 there were no transactions with key management personnel during the current financial period.

22. PENSION COMMITMENTS

Crosscare participate in a defined benefit pension plan (the Catholic Diocese of Dublin Pension Plan) (see Note 21). In accounting for the Catholic Diocese of Dublin Pension Plan under FRS 102 the full value of the Plan's assets and liabilities have been included in financial statements of the Archdiocese. As it is not possible to identify separately Crosscare’s share of the underlying assets and liabilities in the Catholic Diocese of Dublin Pension Plan, Section 28 of FRS 102 provides that each employer participating in the scheme should treat the scheme as a defined contribution arrangement and recognise only the contributions payable each period in its statement of financial activities.

The accounting treatment being adopted does not change the nature of the arrangement. The funding responsibility of Crosscare under the Trust Deed and Rules to fund the Plan is unchanged. Contributions as determined by the Scheme Actuary continue to be payable from time to time to preserve the solvency of the fund. These contributions will be determined such that they cover the funding costs of the accrued benefits in the Plan.

At 29 June 2017, the Plan had a deficit so a Funding Proposal was submitted to the Pensions Authority and was subsequently approved in March 2018. At the same time as submitting the Funding Proposal, the Plan applied for a Section 50 direction to remove guaranteed pension increases from the Plan. This was also approved in March 2018. As a result of the increased costs of the Plan, Crosscare members ceased accruing benefits in the Plan from 30 June 2018. Pension benefits are now provided through a defined contribution scheme. Under the Funding Proposal, Crosscare are required to contribute €800k per annum until 29 June 2020.

The Scheme Actuary carried out a check of the statutory solvency level of the Plan at January 2020. The Plan had a small surplus on the statutory Funding Standard at this date.

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2019

22. PENSION COMMITMENTS *(continued)*

The total pension cost for the year was €1,727,988 (2018: €1,353,288), comprised as follows:

	2019 €	2018 €
Defined benefit pension scheme	809,531	910,256
Defined contribution pension scheme	<u>918,457</u>	<u>443,032</u>
	<u>1,727,988</u>	<u>1,353,288</u>

23. POST BALANCE SHEET EVENTS

As outlined in the Directors’ Report on pages 13 & 14, Crosscare, in common with many other charitable organisations, has been significantly affected by the Covid-19 pandemic. The Board has examined the financial implications arising from this pandemic and are working towards overall reduction in costs. The Board is also looking at ways of pursuing alternative sources of income. The directors have reviewed the cash forecast for the next 12 months and believe that the organisation can continue in operation for 12 months from the date of signing these financial statements and on that basis the directors believe it is appropriate for these financial statements to be prepared on a going concern basis.

24. RECLASSIFICATION

Certain prior year comparatives have been regrouped and reclassified on a basis consistent with the current year.

25. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board of Crosscare on 17th August 2020.

**St. Laurence O’Toole Catholic Social Care CLG
(operating as Crosscare)**

Detailed Expenditure Account

For the year ended 31 December 2019

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

SUPPLEMENTARY SCHEDULE

For the Year Ended 31 December 2019

Costs of activities in furtherance of the charity’s objects

	Staff Costs €	Purchases & Overheads €	Administration & Maintenance Recharges €	2019 €
Homeless Services	6,790,336	2,188,101	474,190	9,452,627
South Dublin & Wicklow				
Youth Services	2,223,177	672,654	4,783	2,900,614
Food Services	588,940	1,090,469	50,263	1,729,672
Young People at Risk	1,292,009	302,395	73,054	1,667,458
West Dublin Youth Services	1,337,056	320,744	3,850	1,661,650
North Dublin Youth Services	1,217,282	395,665	2,643	1,615,590
Echlin House	867,680	176,301	56,464	1,100,445
Advocacy Services	863,663	186,434	46,846	1,096,943
Central Youth Services	794,357	125,190	–	919,547
Travellers	357,889	48,395	–	406,284
Outdoor Learning	234,579	71,318	1,985	307,882
Community Outreach	124,584	95,789	18,540	238,913
Education, Training &				
Voluntary Clubs	94,148	123,074	–	217,222
Youth Information	161,435	21,654	–	183,089
Community College	88,540	77,960	8,790	175,290
Drug & Alcohol	127,281	14,897	5,423	147,601
Traveller Inclusion	82,779	1,450	–	84,229
Respite Houses	10,235	36,381	772	47,388
Total resources expended:				
Restricted funds	17,255,970	5,948,871	747,603	23,952,444
Central Services:				
Unrestricted funds	1,266,596	2,496,559	(747,603)	3,015,552
Total Resources Expended	18,522,566	8,445,430	–	26,967,996

St. Laurence O’Toole Catholic Social Care CLG (Operating as Crosscare)

SUPPLEMENTARY SCHEDULE

For the Year Ended 31 December 2018

Costs of activities in furtherance of the charity’s objects

	Staff Costs	Purchases & Overheads	Administration & Maintenance Recharges	2018
	€	€	€	€
Homeless Services	6,756,574	2,282,405	447,172	9,486,151
South Dublin & Wicklow Youth Services	2,094,392	724,351	7,919	2,826,662
Food Services	578,487	1,104,347	42,978	1,725,812
Young People at Risk	1,307,090	295,043	61,330	1,663,463
West Dublin Youth Services	1,276,959	316,119	4,075	1,597,153
North Dublin Youth Services	1,119,156	402,718	12,375	1,534,249
Echlin House	862,762	174,530	47,620	1,084,912
Advocacy Services	809,362	187,733	41,418	1,038,513
Central Youth Services	823,507	106,546	9,262	939,315
Travellers	403,361	50,333	43	453,737
Outdoor Learning	242,336	35,290	–	277,626
Community Outreach	281,906	174,334	16,390	472,630
Education, Training & Voluntary Clubs	89,921	121,744	–	211,665
Youth Information	157,947	24,406	–	182,353
Community College	165,349	109,289	53,229	327,867
Drug & Alcohol	107,798	12,784	4,381	124,963
Traveller Inclusion	82,220	2,139	–	84,359
Respite Houses	10,536	38,896	1,384	50,816
Total resources expended:				
Restricted funds	17,169,663	6,163,007	749,576	24,082,246
Central Services:				
Unrestricted funds	1,028,224	1,165,128	(749,576)	1,443,776
Total Resources Expended	18,197,887	7,328,135	–	25,526,022