

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 2024

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

REPORT AND FINANCIAL STATEMENTS 2024

CONTENTS	Page
-----------------	-------------

DIRECTORS AND OTHER INFORMATION	3
---------------------------------	---

DIRECTORS’ REPORT	4 - 20
-------------------	--------

DIRECTORS’ RESPONSIBILITIES STATEMENT	21
---------------------------------------	----

INDEPENDENT AUDITOR’S REPORT	22 – 24
------------------------------	---------

STATEMENT OF FINANCIAL ACTIVITIES	25
-----------------------------------	----

BALANCE SHEET	26
---------------	----

STATEMENT OF CASHFLOWS	27
------------------------	----

NOTES TO THE FINANCIAL STATEMENTS	28 - 49
-----------------------------------	---------

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

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Ms. Evelyn Cregan (Chairperson)
Mr. Frank O’Connell
Sr. Marian Harte (resigned 31 May 2024)
Mr. David Clancy
Mr. Declan Harmon
Mr. Gerard Whyte
Ms. Mary Brennan (resigned 15 Feb 2024)
Ms. Gemma Whelehan (appointed 26 Jun 2024)
Ms. Mary Cunningham (appointed 1 March 2025)
Msgr. Paul Callan (appointed 1 March 2025)

CHIEF EXECUTIVE OFFICER

Mr. Conor Hickey

SECRETARY

Mr. Declan Harmon

REGISTERED OFFICE AND BUSINESS ADDRESS

2 St. Mary’s Place
Dublin 7
D07Y768

AUDITORS

Forvis 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 Number 6262
Charity Regulator Number (CRA) 20169084
Company Registration 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 2024.

Background / History

Crosscare is the social support agency of the Catholic Archdiocese of Dublin, which was founded in 1941 to provide a wide range of social support to those most in need across the Dublin Diocese, which includes Wicklow and Kildare.

In 2013, Catholic Youth Care, also a Diocesan agency, joined Crosscare. We continue to honour and respect its organisation’s origins and heritage.

Crosscare has expanded and evolved over 80 years in the decades since, always striving to identify and support people most in need in our communities.

The ability to adjust to changing circumstances and emerging needs has been a critical characteristic of Crosscare since its foundation.

As economic and social pressures change and impact different groups of people, Crosscare continues to adapt to ensure that those who find themselves on the margins of our society at any given time are helped and supported.

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

Vision & Mission

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.

Servant Leadership

We work to develop the concept of servant leadership, a philosophy which suggests that every person can become a leader by first serving and then, through conscious choice, leading.

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

DIRECTORS’ REPORT

Who we serve

We serve people who

- have complex and multiple needs
- experience a high degree of social isolation and marginalisation
- find it difficult or impossible to access appropriate services and supports.

Our supports are for all people regardless of their gender, civil status, family status, age, disability, sexual orientation, race, ethnicity and religion. We work alongside them to champion their rights to live freely in a fair and just society.

Our services fall under the following categories:

Homeless, Housing & Welfare Support

Crosscare supports people who are homeless or struggling to find accommodation and who may have complex needs. We run nine homeless services, to a very high standard, while all the time working to help people move on to a better, more stable life.

Crosscare Youth

We run Youth led programmes responding to the needs of young people from the age of 10 to 24. We also have an under 10’s project in Ballybough. Our programmes include:

- Youth Clubs and Groups
- Outdoor Learning
- Mental Health and Wellbeing
- Drug and Alcohol Awareness
- Education, Training and Employment Supports
- Youth Diversion Projects
- Summer Projects
- Film, Photography & Performing Arts

Migrants, Refugees & Emigrants

Crosscare Information & Advocacy Service works to provide increased stability and quality of life for vulnerable and marginalised people, including those who are homeless or at risk of homelessness. We work to support people with low or no income, Irish emigrants and migrants, refugees and asylum seekers living in Ireland.

Community Café and Food

Food Poverty Support

We are dedicated to creating long term, sustainable outcomes for those experiencing food poverty. We support people and families with emergency food provision and give them assistance in addressing the underlying causes of food poverty.

Community Café

Our community café in Portland Row is open to the public for breakfast and lunch. We serve affordable, healthy meals in a friendly community setting.

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

DIRECTORS' REPORT

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.

Structure, Governance and Management

Crosscare 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 399 employees and substantial contribution from volunteer workers.

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

- Homeless & Care Services
- Community Supports & Food Services
- Youth Services: Dublin West & East Wicklow
- Youth Services: Dublin North, Central & South
- HR
- Communications
- Finance, IT & Administration

Our Governance

Crosscare views its governance structure as of utmost 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, donors, staff and volunteers. We aim to comply with best practices concerning corporate governance requirements, using the guidance set out in the Charities Governance Code as the minimum standard to apply. During 2024 we assessed ourselves as continuing to be in compliance with the Charities Regulator Governance Code.

Overall responsibility for the work of the agency is vested in its Board of Directors, whom the Archbishop of Dublin appoints. Directors are appointed for three years and can be re-appointed for two consecutive three-year terms. The current list of Directors is shown on page 3 of the financial statements.

Our Directors have a high level of expertise in social service provision, business and marketing, human resource management, governance and management practice, financial and resource management, and Church, community and ethos management.

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

DIRECTORS' REPORT

There are 10 Board meetings held each year. The CEO, Head of Finance and Head of HR attend these meetings. The Senior Management team also attend and report on their projects throughout the year. The Directors act in a voluntary capacity and do not receive any remuneration for their contribution. All meetings are minuted.

Attendance Schedule for each Board Member

						Zoom	Not on Board						
Board Attendance 2024	Details	Jan	Feb	Mar	April	May	June	Sept	Oct	Nov	Dec	Total	
Zoom/Physical		Physical	Physical	Physical	Physical	Zoom	Physical / Zoom	Physical / Zoom	Physical	Physical / Zoom	Physical		
Frank O'Connell		1	1	1	1	1	1	1	1	1	1	10	
Evelyn Cregan		1	1	1	1	1	1	1	1	1	1	10	
Declan Harmon		1	1	1	0	1	1	1	1	1	0	8	
Gerard Whyte		1	1	0	1	1	1	0	1	1	1	8	
David Clancy		0	0	0	0	1	1	1	0	0	1	4	
Mary Brennan	Resigned 15th February 2024	1										1	
Sr. Marian Harte	Resigned 31st May 2024	1	1	1	0	1							4
Gemma Whelehan	Joined 26th June 2024							1	1	1	1	4	
		6	5	4	3	6	5	5	5	5	5	49	

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

The Audit Committee is responsible for ensuring that there are reliable accounting and financial reporting processes in place and for the maintenance of an effective and efficient audit.

The Governance & Risk Committee is responsible for ensuring that there is a reliable Risk Management Process in place and to ensure compliance with the Charities Governance Code.

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 potential conflict of interest and loyalty areas. This is a standard agenda item at the start of each Board and Committee meeting. Any potential conflicts of interest and loyalty are discussed. No conflicts arose during the year.

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

DIRECTORS' REPORT

Risk Management

Crosscare maintains a detailed register of risks about the organisation, and responsibility for addressing each risk is specifically allocated to individual roles. During 2024, this register was reviewed by the management team, the organisation's Governance and Risk Committee and by Crosscare's full Board.

Risks are identified and scored according to the impact on the organisation and the likelihood of the risk arising.

Risks are managed in the short and long term through Crosscare's strategic and operational management and through its systems of internal control. Countermeasures are then assessed, and risks are assigned a revised rating and categorised as High, Medium or Low risk to the organisation.

During 2024, 4 new risks were added, and 2 risks were amalgamated in to 1 risk. Our register identifies 38 risk areas under the headings of Financial, Compliance, Health & Safety, Ethos & Strategy and Reputational. The following table shows the top 8 risks in Crosscare and the mitigating measures taken. These risks have all been rated as Medium risk.

Type	Risk	Countermeasures
Health and Safety (H&S)– Accidents & injuries	Crosscare provides services to vulnerable people across 90 premises. The risk of injury and/or loss of life due to key H&S areas is significant particularly in relation to our residential services where clients are living. Key areas of focus include - Fire, Motor accidents, Maintenance works, Food Handling, Warehouse Management, Managing Contractors, Identification of hazards, Job specific training.	• H&S Management system in place across the organisation with identified Subject Matter experts on key areas. • External consultant engaged on an ongoing retainer to support our H&S programme. • Health and Safety plans for each individual project are in place and are the responsibility of the local manager. • Fire safety measures are in place in accordance with recommended best practice and regular reviews of fire safety precautions are in place.
Health and Safety – Death in Services	Death by suicide or misadventure in the services is a risk. Overdosing is one prevalent challenge homeless services deal with on an ongoing basis. Health of clients.	• Robust protocols, risk assessments and staff & volunteer training are in place. • First aid training ongoing and relevant and Naloxone training for staff as appropriate. • Death in service reviews completed.
Health and Safety – Personal Injury & Stress related issues	Staff injury from stress levels due to environment in services where vulnerable clients can act	• Counselling services for staff. • Staff support sessions. • HR resources.

	out and their behaviour can be stressful to deal with.	• Critical incident Stress management policy and system. • Crosscare Employee Assistance Programme. • Staff Supervision. • Appointment of the new HR role for Staff Support to mitigate against burnout/stress. • Bespoke supervision, staff social events, internal guidance documents.
Ethos and Strategy - Unforeseen World Events	Unforeseen world events that have a massive impact on Crosscare at all levels - Service delivery, staffing, financial viability, war.	• Follow public advice. • Activate cross-Crosscare oversight group and link tightly with Crosscare Board. • Link with government and not-for-profit partners as relevant. • Learn from how we responded to crises to date.
Financial – Church Collections	Reduction in church attendance will have negative impact on church collection income.	• Developing alternative approach to church collections that will allow parishioners to donate to Crosscare.
Ethos & Strategy – Voluntary Youth Clubs and Summer Projects	Volunteers not adhering to criteria for affiliation. Volunteers not observing code of good practice.	• Volunteer Policy in place. • Training in place for volunteers. • Code of good practice in place and training given on same.
Ethos & Strategy – Staff resource & retention	Insufficient suitably qualified and experienced staff to run our programmes.	• Continue recruitment days and increased use of social media to advertise roles. • Improve salaries where possible within our means. • Continue to look into graduate and other options. • Staff training programme.
Financial – Fraud & Theft	Fictitious payments or misappropriation of cash, stock or equipment. Theft and loss of cash, stock or equipment.	• Procedures documented and controls in place to ensure procedures are followed and any irregularities are investigated. • Asset register maintained. • Enhanced controls implemented around bank account maintenance.

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

DIRECTORS’ REPORT

Health and Safety

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 is 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. The income we receive from our church collections in Diocesan parishes and our annual appeal for Crosscare play a critical role in our work and are integral in our links with the wider diocesan community. 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.

Overview of our Work

Our five year strategy “*Faith to Action 2024 – 2029*”

2024 was the first year of implementation for this new strategy. Progress has been made on most of the areas identified and specific initiatives have been assigned an owner from the management team whose responsibility is to drive implementation at local level in our services and projects.

Progress is tracked by the senior team and twice yearly reviews are held with the full management team and then with the board every year.

The strategy has four overarching areas of focus;

- Great Results for our Service Users
- Person Centred Culture
- Effective Service Delivery
- Governance and Sustainability

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

DIRECTORS’ REPORT

From these four key focus points, Crosscare has committed to **10 objectives**.

To:

- Continuously improve our full range of services with young people, people who are homeless, refugees, migrants and those in food poverty.
- Support our existing services with a collective response across the organisation to addiction and mental health and their effect on our client groups.
- Unite and engage Crosscare in campaigns that advocate for social change.
- Target our resources to individuals and families that are most in need and hardest to reach.
- Enhance our internal and external communication structures.
- Develop and promote our programme of well-being and support for staff and volunteers.
- Recognise and celebrate diversity across our organisation.
- Continue to develop and strengthen our governance and compliance structures and processes.
- Develop an organisation-wide policy on sustainable, environment-friendly practices.
- Ensure we have the resources in place to meet our objectives.

These objectives are underpinned by 31 practical initiatives that commit the entire Crosscare organisation to deliver over the next five years, underpinned at all times by our values of love, respect, and excellence.

Outcomes for 2024

Homeless Services

In 2024, Crosscare provided placements to over 800 individuals and families experiencing homelessness.

The ongoing housing and accommodation crisis remain very challenging. Hundreds of people we work with are still unable to find an alternative to homeless accommodation. Our teams supported 116 individuals and 26 families to move into their own homes throughout the year. The year saw an increase in social housing becoming available.

Recruitment continues to be a significant issue and sourcing adequate funding to pay competitive salaries is a challenge.

Children’s Residential

Last year, our children’s residential service, Echlin House, provided 27 placements for young people. Positively, the majority were able to move on from the service. However, there was increasing pressure due to the lack of placements for young people and young people turning 18 and leaving care. The team in Echlin continued to provide a high level of care and support to each young person. Challenges have increased with the state not funding full cost recovery and staff pay rates.

Crosscare Links and Advice Network (CLAN)

Our CLAN project is a peer-led service that works with people who have moved out of homeless accommodation and into their homes. CLAN supports people in adapting, finding stability in their new communities, and remaining engaged with others in similar situations.

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

DIRECTORS' REPORT

In 2024, staff met with service users for one-on-one support. Staff visited service users in their homes as some could not come to the office due to health issues. People attended our social groups throughout the year, or contacted CLAN by phone for support. There were 3,379 interventions with 190 individuals.

CLAN provided a wide range of support to people in the following essential areas: tenancy advice, help for at-risk tenancies, employment & education, budgeting & financial support, addiction support, mental health support, physical health support, food support, inter-agency contact and social support. CLAN hosted weekly social groups to combat social isolation.

Crosscare Aftercare Service (CAS)

Crosscare Aftercare Service provided vital help and support to 180 young care leavers through our aftercare workers working with the Tusla aftercare teams and our Aftercare Hub.

This vital service supports young people between 18 and 23 moving out of care and adjusting to independent living. Our Aftercare Hub in Dublin's Wellington Street provides a focal point for young people adjusting to leaving the care system.

As well as providing a space for young people to meet up and hang out, staff at the Hub offer support and advice with counselling, education, mental health, well-being, homelessness, housing and welfare. The Aftercare Service supports young people with their needs and helps them develop social and life skills and opportunities. In 2024, 73 Care leavers were supported across the services provided.

In Reach Service

In February 2022, Crosscare agreed to provide In Reach support to International Protection Applicants in a hotel near Dublin Airport for the first time. The number of people coming to Ireland from Ukraine and other countries in crisis rose incredibly quickly. That changed to supporting non-Ukrainian international protection applicants as they had less support. These are some of the most vulnerable people in the country going through the asylum-seeking process.

We now support people in 6 other locations. Our In Reach team worked with over 2,200 people in 2024. This includes single people, couples, and families in locations across Dublin. In the hotel where we started there were 49 babies born in 2024.

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

DIRECTORS' REPORT

Youth Services

In 2024, Crosscare Youth Services continued their innovative and targeted work with thousands of young people needing support. All Crosscare youth projects completed their UBU 3½ year cycle successfully, with the new 3 year cycle starting on 1st January 2024 and running until 31st December 2026, which is funded by the Department of Children, Equality, Disability, Integration & Youth. Our Youth Services increased outdoor youth provision, street work, detached work, and outreach throughout the year.

During 2024, we also installed defibrillators in 8 of our youth services which were kindly funded by the Department of Justice for €10k.

Our three Alternative Learning Programmes in Swords, Ronanstown and Dun Laoghaire had an increase in referrals, which helped more young people return to full-time education or training.

Our Management Team continued to lead progress in the sector through involvement with the Youth Service Grant Scheme Reform Process and an Action Plan for Young People in the Youth Sector.

Just some examples of innovations and successes in 2024 include:

- Outdoor Learning Programme commenced in Ballymun as did a joint initiative with Dublin City Council (DCC) providing a healthy lifestyle programme for local Traveller council.
- Dundrum secured funding to recruit an Integration Worker to work with refugees in the Dun Laoghaire/Rathdown area.
- The HERO's programme in Swords partnered with Tidy Towns to launch a six-week programme promoting cleanliness in communities.
- New 9-seater mini-bus secured for Finglas through Irish Youth Justice Service (IYJS).
- Young people from Ballybough reached the finals of the Fresh Film Festival in Limerick.
- Dun Laoghaire saw the expansion of their Youth Justice Project by receiving funding for 2 additional Youth Justice Workers and a Family Support Worker.
- Clondalkin's Youth Diversion Team organised a successful event for participants aged 14-18 years focused on people who have turned their lives around from being involved in crime and/or anti-social behaviour and addiction. Speakers told their stories about going back to education, pursuing boxing as a career, starting a music career and employment in community/youth sector for example.
- A currach has been donated to Crosscare which was restored by Mountjoy Prison inmates and gifted to help young people. The currach was launched on the Liffey at a ceremony at the Garda Boat Club on Saturday 31st August and will be cared for and used by Crosscare Outdoor Learning team.
- Clondalkin Youth Information received the European Quality Label Award which means that all Crosscare projects are working to the highest level available. They also launched their Model of Practice.
- East Wicklow received funding from Kildare & Wicklow ETB for a youth worker under the "targeted youth employability support initiative" - €55,000 per year for 3 years for a full-time staff member to work with NEET (Not in Education, Employment or Training) young people aged 16 – 24 yrs.
- The Tallaght Travellers team celebrated their 40th Anniversary of providing quality youth services to the Traveller Community with a reception in Jobstown.
- Lucan Youth Service hosted the Irish Youth Music Award's Selection Night in Griffeen when groups and solo artists from Clondalkin and Lucan performed in front of a packed audience of 120 people. The winning girl band "The Breaks & Splits" went forward to perform at the RDS in May.

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

DIRECTORS' REPORT

- Ronanstown Youth Service was approved by Leargas for €24.5k for a Digital Horizons Project in Turkey which was around using AI in Outdoor Learning. This innovative project will inform outdoor projects across our services in Dublin and East Wicklow.
- Bray held a MECPATHS (Mercy Efforts for Child Protection Against Trafficking with the Hospitality Sector) Workshop on Child Trafficking in the Seomra which was open to outside agencies and had a very good response of 25 people in attendance, for this growing issue.

Funded by the Department of Children, Equality, Disability, Integration & Youth, our targeted, universal Youth Services are part of the UBU, Your Place, Your Space. We commenced the first year of cycle 2 in 2024 with all projects assessed as Green, which means they are completely compliant with the scheme rules, and our governance levels are at a very high standard.

Crosscare Counselling Services

2024 saw the continued development of the Crosscare Counselling Service. The service continues to operate under one management structure, and to this end, there was a reduction in waiting lists in 2024. The Counselling Programme continues to move out into services, which saw counselling services embedded in Swords, Finglas, Ronanstown and Dundrum in 2024. The services also expanded by taking on a key worker and Counsellor to work with Ukrainian people and a play therapist was also appointed as was a Gambling Counsellor.

Voluntary Youth Clubs & Summer Projects

A Crosscare Youth Club is open to young people between the ages of 4 and 25. Volunteers run clubs in local communities supported by Crosscare staff.

In 2024, almost 3,000 young people participated in 47 Crosscare voluntary youth clubs. This work was made possible through the extraordinary effort of over 500 volunteers working with these young people.

Crosscare Summer Projects are organised and run by volunteers in the local community. The role of Crosscare staff is to support, help and advise the local Summer Project Committee.

Summer Projects took place across Dublin City, and young people engaged in the following activities during July and August.

- Trips to various centres such as Fort Lucan, Clara Lara, Cinema, Zoo,
- Use of amenities such as Malahide Castle & Playground, Newbridge Farm, St. Anne's Park, Ardgillan Castle, and local playgrounds.
- Sports events with the support of Dublin City Council sports officers.
- Residential trips to Glendalough.
- Local activities, including arts and crafts, dance, and drama.

An appreciation event for all volunteers was held in August 2024 and all volunteers were acknowledged for their contribution to services in November 2024.

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

DIRECTORS' REPORT

Crosscare Food Services

Crosscare continued its work to develop its 'Food and Support' (CF&S) service in 2024. Here, free food is given alongside case work to address the drivers into food poverty. To date, this has been piloted in 8 locations (selected based on Pobal deprivation maps data and on the number of food poverty initiatives already present in an area). We have explored multiple formats for the CF&S including visiting other projects in Northern Ireland and UK for ideas. We have formed allies with statutory and non-statutory partners for maximum impact for service users. We enhanced our data collection system for better understanding of the issues. In 2024, Crosscare Food and Support distributed 3,757 parcels to 1,470 adults with 1,107 children and 1,202 adult dependents. A very diverse group used the service - from people parenting alone, to people with disabilities and/or their carers, to students, to older people living alone or with siblings, to people experiencing alcohol/substance dependency, or who are in recovery. We are close to identifying the optimum model and locations for this work for the future.

Portland Row Café

In 2024, Crosscare's Portland Café served 11,636 meals and 2,498 drinks/snacks. The use of the café for community events and functions also increased during 2024. In addition, we have increased our set of food donors/suppliers so we have a greater range of products for our CF&S stock.

In 2024, we continued to do everything we can to get support for our café and CF&S financially, make such services widely available and address the drivers into food poverty including:

- lobbying for recognition and funding from a range of sources – of note, is the Department of Social Protection (DSP) funding secured at the end of 2023 through DSP's adoption of our case work approach (also rolled out in Limerick and Cork by local organisations there) and new Toyshow and Gubay supports received
- using our front line findings in pre-election 'asks' (for 2024 EU, general and local election candidates) and in a pre-budget 2025 submission
- feeding into media to raise awareness of food poverty, networking for practical co-working and learning and inputting into others' research to publicise the drivers into, and impact of, food poverty.

Crosscare Information & Advocacy Service (CIAS) comprises four projects: Housing and Welfare Information, Refugee Service, Migrant Project and the Irish Diaspora Support Project.

The four projects have discrete target client groups and areas of expertise but work collaboratively on common areas. In 2024, CIAS recorded 14,000 interventions (meetings and contact with clients). This included supporting almost 3,000 individuals and families, comprising over 6,000 people, in the areas of housing, homelessness and homeless prevention, social welfare, and refugee and immigration issues. The specialist services to the Roma, Polish and Chinese communities through interpreters continued. Over 600 homeless International Protection applicants were assisted with information and supports - a new outreach role was developed with new philanthropic funding to develop more work with this cohort specifically.

Notable work in 2024 included the close working relationship our Irish Diaspora Support Project has with the Department of Foreign Affairs Consular Team: assisting Irish citizens and their family returning from conflict zones and in crisis. We continued our active membership of key networks relating to homelessness and migration.

We continued to provide capacity-building and practical support to frontline services such as domestic violence refugees, Tusla aftercare, family partnerships and homeless services.

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

DIRECTORS' REPORT

Crosscare Information & Advocacy Service (continued)

Our research and policy initiatives included a partnership with Maynooth University to host an Irish Research Council post-graduate scholar to carry out in-depth research, along with contributing to the Economic and Social Research Institute (ESRI) and other academic research into our client groups and their experiences in accessing services.

Advocacy in Action

Crosscare's annual conference 'Advocacy in Action – small steps, big changes' took place in 2024 with approximately 300 attendees, 7 guests from varied backgrounds and 10 workshops in the Helix DCU. The conference highlighted the existing social policy work underway in Crosscare on homelessness, migration, food poverty, addiction and youth issues – from inputting into, and driving, networks and collaborative action, lobbying, increasing our communications on the issues to improving one-to-one advocacy. A conference report was circulated and follow up actions agreed.

Human Resources

Human Resources continued to provide on-going support to managers and staff in 2024. Demands were high in areas such as recruitment, employee relations, staff support and payroll.

Senior Managers & local Managers were provided with on-going support in employee relations and to manage minor and low risk grievances locally, where possible.

Over 200 roles were advertised throughout the year in Homeless Services, Youth Services, Counselling services, Food services, Information & Advocacy and Central Services.

Two roles were recruited in HR in 2024, HR Administration and a new role, Staff Support Co-Ordinator. This role provided support in 3 main areas in 2024 – 1. Organisational Support 2. Individual staff support and 3. Team Support.

Yearly increments and salary uplifts for staff in 2024, have had a positive impact in staff retention and job satisfaction.

The new Crosscare 2024 – 2029 Strategy implementation began in 2024 and the Strategy was launched in October 2024 in the Helix and attended by the majority of staff in the organisation. Positive feedback was received from staff. HR developed a local strategy based on the organisation strategy including areas of new work e.g. Diversity & Inclusion working group and a dedicated Staff Support person.

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

DIRECTORS' REPORT

Communications

January saw the official launch of a communications campaign to support the new Gambling and Gaming Support service for problem gamblers/gamers and their families. A broad suite of social media assets, including original video content and collaboration with sports influencers helped promote this important, free service throughout the year.

In a year of elections and a referendum, we were proactive online and among our teams in highlighting the most critical issues affecting our service users. As well as an online campaign "Crosscare Asks" we encouraged staff and volunteers to raise awareness with political candidates and parties on the doorstep. Communications, and importantly, the use of communications tools to highlight our work was included in the training for our Youth Services Certificate Course and in induction training for new staff members. A Communications workshop was part of the Crosscare Advocacy Conference in October, Small Steps, Big Changes.

Throughout 2024, staff, service users and volunteers made better use of all our platforms, particularly on social media, to raise awareness of our work and to celebrate the achievements of our teams professionally and personally.

To promote fundraising efforts needed for the Annual Collection in September and the Christmas Food Appeal in December, a wide range of communication supports were made available – including resources for parishes, press releases, videos and social media assets.

Safeguarding

Crosscare is committed to creating a safe, healthy and inclusive environment for all, particularly the children and young people we serve. There were 100 child safeguarding notifications made to Tusla in 2024 from Crosscare. This is an increase on the 2023 figure. 775 Garda Vetting Applications were completed through the National Vetting Bureau in 2024. This is an increase from 2023. Crosscare remained involved in the Child Safeguarding Committee for the Youth Sector and held bi-annual meetings with the Diocesan Child Safeguarding Service. All Safeguarding Policies were updated in 2024.

General Data Protection Regulation (GDPR)

In 2024, 44 staff members participated in 5 GDPR briefing sessions. One breach was reported to the Data Protection Commissioner and 15 incidences relating to data management errors were managed internally.

Financial performance

Income generated increased from €26.21m in 2023 to € 27.73m in 2024, representing an increase of €1.53m year on year.

- Donations and legacies decreased by €60.91k, being €842k in 2023 compared to €782k in 2024 (7% decrease).
- Grants receivable increased by € 1.51m.

State & Local Authority Grants continue to be the primary on-going source of funding for services, providing €23.41m (89% of total income) in 2023 and €24.92m (90% of total income) in 2024 . Grants by funder are detailed in Note 6 to the financial statements.

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

DIRECTORS' REPORT

Financial performance (continued)

- Other income increased by €86k, being €2.02m in 2024 compared to €1.94m in 2023 (4.4 % increase).

This represented both increases and decreases in a number of income sources as detailed in Note 7 to the financial statements.

Expenditure and services

- Total expenditure for the year was €27.37m compared with €26.39m in 2023, an increase of €985k (3.7%) .

Further details in relation to costs incurred are contained in Note 8 to the financial statements.

Net Financial Performance for the year

Crosscare set the target of a breakeven budget for 2024 . The final position shows an operating surplus of €363k. This surplus income arises due to the timing difference of recognising capital income for acquisition of buses versus the timing of recognising the associated expenditure.

Financial position

Crosscare's year-end financial position shows total assets of €17.46m (2023: €17.42m).

This mainly includes the following at year end:

- Tangible assets of €7.90m (2023 €7.93m)
- Cash position of € 8.67m (2023 €8.64m)
- Debtors of €0.8m (2023 €0.8m)

The Board has reviewed the balance sheet of Crosscare, including reserves. With the continued support of State & Local Authority funders, the Board are confident that Crosscare 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 12 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 €8.76 m (2023: €8.73m) in the form of cash in hand and investment assets were equivalent at year end to just under 3 month's average expenditure.

The overall level of reserves as at 31 December 2024 are as follows;

Unrestricted Reserves:	€ 8.75m (2023: € 9.97m)
Restricted Reserves:	€ 3.23m (2023: € 1.65m)
Restricted Endowment Reserves:	€ 92.46k (2023: € 92.46k)

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, despite the challenges.

Post Balance Sheet events

There are no material Post Balance Sheet events that require disclosure. 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 2024 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.

Ms Mary Brennan (resigned 15/2/24)
Mr. David Clancy
Ms. Evelyn Cregan (Chairperson)
Mr. Declan Harmon
Sr. Marian Harte (resigned 31/5/24)
Mr. Frank O'Connell
Mr. Gerard Whyte
Ms. Gemma Whelehan (appointed 26/6/24)
Ms. Mary Cunningham (appointed 1 March 2025)
Msgr. Paul Callan (appointed 1 March 2025)

Company Secretary
Mr. Declan Harmon

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 2 St. Mary's Place North, Dublin 7, D07Y768.

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

DIRECTORS' REPORT

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

Forvis 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


Evelyn Cregan (Mar 24, 2025 12:56 GMT)

Evelyn Cregan
Director


David Clancy (Mar 22, 2025 19:01 GMT)

David Clancy
Director

Date: 20th of March 2025

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


Evelyn Cregan (Mar 24, 2025 12:56 GMT)

Evelyn Cregan


David Clancy (Mar 22, 2025 19:01 GMT)

David Clancy

Date: 20th of March 2025

**Independent auditor's report to the members of
St. Laurence O'Toole Catholic Social Care CLG (Operating as Crosscare)**

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 2024, 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 Irish Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued in the United Kingdom by the Financial Reporting Council (FRS 102).

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 2024 and of its surplus 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)) and applicable law. Our responsibilities under those standards are further 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 the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) 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

In auditing the financial statements, we have concluded that the Directors' 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 the date when the financial statements are authorised for issue.

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

**Independent auditor's report to the members of
St. Laurence O'Toole Catholic Social Care CLG (Operating as Crosscare)**

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:

- the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the Directors' report has been prepared in accordance with applicable legal requirements;
- 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.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

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 requirements of any of Sections 305 to 312 of the Act, which relate to disclosures of Directors' remuneration and transactions are not complied with by the Company. 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 21, the Directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Independent auditor's report to the members of
St. Laurence O'Toole Catholic Social Care CLG (Operating as Crosscare)**

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.

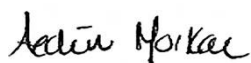
Auditor's responsibilities for the audit of the financial statements

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 Irish Auditing and Accounting Supervisory Authority's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.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 Forvis Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre, Block 3
Harcourt Road
Dublin 2

DATE: 24 March 2025

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

STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 December 2024

	Notes	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Funds €	Total 2024 €	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Funds €	Total 2023 €
Income and endowments from:									
Donations and legacies	5	495,014	286,517	–	781,531	378,629	463,813	–	842,442
Charitable activities:									
Grants receivable	6	–	24,918,254	–	24,918,254	–	23,412,676	–	23,412,676
Other income:									
– Other income	7	796,560	1,227,898		2,024,458	853,112	1,085,326	–	1,938,438
– Grants amortisation	17	–	10,000	–	10,000	–	10,000	–	10,000
		1,291,574	26,442,669	–	27,734,243	1,231,741	24,971,815	–	26,203,556
Expenditure									
Costs of activities in furtherance of the charity's objects	8	(731,795)	(26,639,678)	–	(27,371,473)	(775,592)	(25,610,950)	–	(26,386,542)
Net income / (expenditure)		559,779	(197,009)	–	362,770	456,149	(639,135)	–	(182,986)
Fund balances at beginning of year	18	9,969,949	1,651,618	92,461	11,714,028	10,094,624	1,709,929	92,461	11,897,014
Reclassification	18	(1,583,364)	1,583,364	–	–	–	–	–	–
Transfer from unrestricted funds	18	(197,009)	197,009	–	–	(580,824)	580,824	–	–
Fund balances at end of year	18	8,749,355	3,234,982	92,461	12,076,798	9,969,949	1,651,618	92,461	11,714,028

There are no recognised gains or losses other than the net income set out above. The notes on pages 28 - 49 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 2024

	Notes	2024 €	2023 €
FIXED ASSETS			
Tangible assets	12	7,896,004	7,933,635
Investments	13	<u>92,601</u>	<u>92,601</u>
		<u>7,988,605</u>	<u>8,026,236</u>
CURRENT ASSETS			
Debtors	14	799,067	751,623
Cash at banks and in hand		<u>8,669,676</u>	<u>8,637,298</u>
		<u>9,468,743</u>	<u>9,388,921</u>
CREDITORS			
Amounts falling due within one year	15	<u>(5,375,547)</u>	<u>(5,686,126)</u>
NET CURRENT ASSETS		<u>4,093,196</u>	<u>3,702,795</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		12,081,801	11,729,031
CREDITORS			
Amounts falling due after more than one year			
Capital grants	17	<u>(5,003)</u>	<u>(15,003)</u>
NET ASSETS		<u>12,076,798</u>	<u>11,714,028</u>
FUNDS			
Restricted funds	18	3,234,982	1,651,618
Restricted endowment fund	18	92,461	92,461
Unrestricted funds	18	<u>8,749,355</u>	<u>9,969,949</u>
TOTAL FUNDS		<u>12,076,798</u>	<u>11,714,028</u>

The notes on pages 28 - 49 form part of these financial statements.

On behalf of the Board of Directors


Evelyn Cregan (Mar 24, 2025 12:56 GMT)

Evelyn Cregan


David Clancy (Mar 22, 2025 19:01 GMT)

David Clancy

Date: 20th of March 2025

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

STATEMENT OF CASHFLOWS

For the Year Ended 31 December 2024

	Notes	2024 €	2023 €
Cash flows from operating activities			
Net income / (expenditure)		362,770	(182,986)
Adjustments for:			
Depreciation of tangible fixed assets	12	368,981	304,533
Loss on disposal of tangible fixed assets		-	38,576
Amortisation of capital grants	17	<u>(10,000)</u>	<u>(10,000)</u>
Operating income before working capital changes		721,751	150,123
(Increase) / Decrease in debtors	14	(47,444)	782,538
(Decrease) / Increase in creditors	15	<u>(310,579)</u>	<u>298,226</u>
Net cash provided by operating activities		<u>363,728</u>	<u>1,230,887</u>
Cash flows from investing activities			
Acquisition of tangible fixed assets	12	<u>(331,350)</u>	<u>(172,241)</u>
Cash used in investing activities		<u>(331,350)</u>	<u>(172,241)</u>
Net increase in cash at bank and in hand		32,378	1,058,646
Cash at bank and in hand at beginning of year		<u>8,637,298</u>	<u>7,578,652</u>
Cash at bank and in hand at end of year		<u>8,669,676</u>	<u>8,637,298</u>

On behalf of the Board of Directors


Evelyn Cregan (Mar 24, 2025 12:56 GMT)

Evelyn Cregan


David Clancy (Mar 22, 2025 19:01 GMT)

David Clancy

Date: 20th of March 2025

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

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 2 St. Mary’s Place, Dublin 7, D07Y768. 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 individual financial statements of St. Laurence O’Toole Catholic Social Care CLG for the financial year ended 31 December 2024.

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
Family Hub, Dublin 3
Bentley Villas, Dun Laoghaire, Co. Dublin
Croswaithe, Dun Laoghaire, Co. Dublin
Carlisle House, Dun Laoghaire, Co. Dublin

Crosscare Links and Advice Network (CLAN)

Crosscare After Care Service (CAS)

Crosscare Inreach Service

Youth Services

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 East – Bray, East Wicklow, Dun Laoghaire, Dundrum

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

Crosscare Information & Advocacy Services

Crosscare Food Services

- The Portland Café, Portland Row, Dublin 1.

Crosscare Counselling Services

- Drug & Alcohol Programme
- Teen Counselling

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

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.

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 restricted, 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. This treatment is a departure from Charities SORP but is not considered material to the presentation of the financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

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

b) Income and endowments (continued)

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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities

Support costs are those costs incurred indirectly 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.

Restricted Endowment fund

This fund represents an irrevocable charitable gift received from Nanor Investment Society Limited to be used for the sole purpose of 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 untaken annual leave as a result of services rendered by employees up to the end of the financial year.

Retirement benefits – Defined contribution pension scheme

A defined contribution plan is a pension plan under which Crosscare pays a fixed percentage of the employee's salary as a contribution into a separate fund. Under this plan, Crosscare has no further payment obligations once the contributions have been paid. The costs arising in respect of the defined contribution scheme are charged to the Statement of Financial Activities in the period in which they are incurred.

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

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

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

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% straight line
Commercial vehicles	20% straight line

Crosscare is the beneficial owner of 8 properties which are vested in the St Laurence O'Toole Diocesan Trust on our behalf. In accordance with Charities SORP these donated assets have been initially recognised at fair value, the most practical estimation of which has been based on the insured value of each of the properties.

One of these properties, St Marys, Dorset Street is jointly owned by Crosscare and the Diocese and in the event Crosscare should ever sell this building, 50% of the proceeds would revert to the Archdiocese.

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

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

h) 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.

i) 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.

j) 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.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

m) Deferred income

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

n) Provisions and Contingencies

Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Contingencies

Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote. Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

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.

a) Critical judgements made in applying the Company's accounting policies

Going concern

Management have prepared a cashflow forecast for the next 12 months outlining most likely and worst case scenarios. Key judgements and assumptions underpinning these forecasts are that statutory funding, at a minimum, will continue at a similar level to previous years. 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:

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

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

b) Key sources of estimation uncertainty(continued)

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 initially recognised at fair value, the most practical estimation of which is considered to be the insured value of those properties.

The directors periodically obtain a valuation of these properties to ensure no material impairment.

Included in the total net book value of Land and Buildings amounting to €6,687,529 (2023: €6,839,517) in Note 12, is the net book value of donated tangible fixed assets of €3,063,493 (2023: €3,133,177).

Useful Lives of Tangible Fixed Assets

Tangible fixed assets comprise land and buildings, premises, improvements to premises, office equipment, and commercial vehicles. 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 has been no change in the useful lives of tangible fixed assets.

Provision for bad debt and doubtful debts

Management reviews its trade and other debtors for evidence of their recoverability. Provision is made for any outstanding invoices greater than 4 months. Where it is deemed that an invoice will not be paid and all measures have taken place to recover the debt, the invoice will be written off.

5. DONATIONS AND LEGACIES

	Unrestricted Funds €	Restricted Funds €	Total 2024 €	Unrestricted Funds €	Restricted Funds €	Total 2023 €
Diocesan funds	–	9,000	9,000	–	9,000	9,000
Church collections	304,214	–	304,214	302,683	–	302,683
Donations	99,289	226,901	326,190	51,902	454,813	506,715
Annual appeal	4,264	50,616	54,880	23,944	–	23,944
Bequests	87,247	–	87,247	100	–	100
	495,014	286,517	781,531	378,629	463,813	842,442

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

6. GRANTS RECEIVABLE

	2024	2023
Grantor	€	€
Dublin City Council	6,818,701	6,791,470
Department of Justice, Equality, and Law Reform	4,212,275	3,444,274
Dublin & Dun Laoghaire ETB	3,639,945	3,423,744
TUSLA	2,812,861	2,556,391
Department of Children, Equality, Disability, Integration and Youth (DCEDIY)	2,071,437	2,225,034
Northern Area Health Board (NAHB)	1,042,656	941,700
East Coast Area Health Board	869,361	820,184
Kildare & Wicklow ETB	824,979	745,754
NAHB: Addiction Services	647,067	578,428
Department of Social Protection (CE) Scheme Wages	447,491	485,058
City of Dublin Youth Service	433,591	429,820
Government of Ireland: Emigrant Support Programme	232,139	205,562
South West Area Health Board	192,596	166,904
North Dublin Drugs & Alcohol Task Force	181,073	181,073
Small Grants	140,021	130,100
Leargas	107,637	22,132
Dun Laoghaire Rathdown County Council	105,468	81,704
Department of Social & Family Affairs	49,200	24,300
South Dublin County Council	37,727	34,613
Superannuation contributions	26,818	24,997
Department of Social Protection (CE) Scheme Materials	15,408	16,449
Department of Social Protection (CE) Scheme Training	3,941	3,904
Fingal County Council	3,025	1,529
Other grant accounts	3,000	-
Pobal	(163)	69,392
Health Service Executive	-	8,160
	24,918,254	23,412,676

All grants receivable are classified as restricted funds (2023: Nil).

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

7. OTHER INCOME

Current Year

	Unrestricted Funds €	Restricted Funds €	Total 2024 €
Rental income in kind	593,830	-	593,830
Client contributions	—	396,426	396,426
Food bank contributions in kind	—	281,775	281,775
Sundry income receipts	5,663	84,599	90,262
Fees	2,400	80,256	82,656
Rental income	194,667	35,800	230,467
Food centre contributions	—	54,278	54,278
Travel fund	—	488	488
Other non-statutory grants	—	294,276	294,276
	796,560	1,227,898	2,024,458

Prior Year

	Unrestricted Funds €	Restricted Funds €	Total 2023 €
Rental income in kind	603,180	—	603,180
Food bank contributions in kind	—	235,731	235,731
Client contributions	—	349,775	349,775
Food bank contributions	—	32,328	32,328
Fees	9,600	37,961	47,561
Sundry income receipts	5,445	83,172	88,617
Rental income	234,887	86,858	321,745
Food centre contributions	—	21,728	21,728
Other non-statutory grants	—	237,773	237,773
	853,112	1,085,326	1,938,438

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

8. EXPENDITURE ANALYSIS

Current year

	Staff Costs €	Purchases & Overheads €	Administration & Maintenance Recharges €	2024 €
Homeless Services	6,338,992	2,282,380	567,416	9,188,788
South Dublin & Wicklow Youth Services	2,627,612	1,078,930	3,468	3,710,010
North Dublin Youth Services	1,959,650	894,980	4,810	2,859,440
West Dublin Youth Services	1,888,979	861,410	4,644	2,755,033
Young People at Risk	1,704,589	546,352	96,118	2,347,059
Echlin House	1,004,185	165,811	95,128	1,265,124
Central Youth Services	978,587	187,957	-	1,166,544
Advocacy Services	933,717	171,449	63,154	1,168,320
Food Services	468,191	492,713	35,951	996,855
Travellers	429,765	79,820	-	509,585
Outdoor Learning	118,270	38,762	1,810	158,842
Education, Training & Voluntary Clubs	322,977	213,353	4,470	540,800
Youth Information	181,833	20,263	-	202,096
Respite Houses	-	89,739	4,705	94,444
Total	18,957,347	7,123,919	881,674	26,962,940
Expenditure on assets capitalised	-	(323,262)	-	(323,262)
Total Restricted funds	18,957,347	6,800,657	881,674	26,639,678
Central Services: Unrestricted funds	1,232,935	380,534	(881,674)	731,795
Total Expenditure	20,190,282	7,181,191	-	27,371,473

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

8. EXPENDITURE ANALYSIS (continued)

Previous year				
	Staff Costs	Purchases &	Administration	2023
	€	Overheads	& Maintenance	€
		€	Recharges	
			€	
Homeless Services	6,286,271	2,408,322	531,676	9,226,269
South Dublin & Wicklow Youth Services	2,428,257	961,030	16,835	3,406,122
West Dublin Youth Services	1,721,292	683,515	6,029	2,410,836
North Dublin Youth Services	1,633,495	778,043	4,482	2,416,020
Young People at Risk	1,577,363	531,923	83,084	2,192,370
Central Youth Services	1,081,589	175,232	–	1,256,821
Food Services	483,737	499,674	49,418	1,032,829
Echlin House	919,242	179,909	51,027	1,150,178
Advocacy Services	946,535	185,661	47,225	1,179,421
Travellers	387,680	77,459	537	465,676
Outdoor Learning	110,121	33,868	–	143,989
Education, Training & Voluntary Clubs	288,581	145,245	–	433,826
Youth Information	178,835	26,659	–	205,494
Respite Houses	918	82,790	7,391	91,099
Total expenditure: Restricted funds	18,043,916	6,769,330	797,704	25,610,950
Central Services: Unrestricted funds	856,849	716,447	(797,704)	775,592
Total Expenditure	18,900,765	7,485,777	-	26,386,542

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

8. EXPENDITURE ANALYSIS (continued)

Included within expenditure costs are support costs as follows:

Support Cost	Description	Raising funds €	Youth work €	Social care €	Grand total 2024 €	Grand total 2023 €	Basis of allocation
Governance	Audit fee	-	11,223	17,282	28,505	27,675	Headcount
	CEO, administration, finance, HR, payroll, practice development, volunteers, staff cost	-	783,838	700,654	1,484,492	1,436,629	Some roles funded by specific grant, others allocated based on headcount in programmes that are supported
Information Technology	Outsourced IT support contract	-	66,102	101,793	167,895	167,895	Headcount
Total		-	861,163	819,729	1,680,892	1,632,199	

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

9. NET INCOME/ (EXPENDITURE)

	2024	2023
	€	€
Net income/ (expenditure) is stated after charging:		
Depreciation (Note 12)	368,981	304,533
Auditor's remuneration for statutory audit services (incl VAT)	28,505	27,675
Defined contribution pension cost	<u>627,371</u>	<u>582,394</u>

10. EMPLOYEE INFORMATION

	2024	2023
	€	€
Wages and salaries	17,653,049	16,534,423
Social security costs	1,849,862	1,744,244
Pension costs	627,371	582,394
Termination and other compensation costs	<u>60,000</u>	<u>39,704</u>
	<u>20,190,282</u>	<u>18,900,765</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	Number
	31/12/2024	31/12/2023
Band (excluding employer's PRSI)		
€60,000 - €70,000	17	16
€70,001 - €80,000	6	5
€80,001 - €90,000	4	2
€90,001 +	<u>6</u>	<u>6</u>
	<u>33</u>	<u>29</u>

Crosscare's Chief Executive is the highest paid employee with a basic salary of €141,536 (2023: €141,536). Additional payroll benefits include 5% 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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

10. 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 €825,584 (2023: 8 employees: €811,778).

The average monthly full-time equivalent number of persons employed by Crosscare during the year was 399 (2023: 386).

	2024 Number	2023 Number
Advocacy Services	17	17
Central Services	29	27
Echlin House	16	16
Education, Training & Voluntary	6	6
Food Services	10	8
Homeless Services	145	147
North Dublin Youth Services	41	41
Outdoor Learning	4	5
South Dublin & Wicklow	55	53
Travellers	11	10
West Dublin Youth Services	32	29
Young People at risk services	30	24
Youth Information	<u>3</u>	<u>3</u>
	<u>399</u>	<u>386</u>

11. 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 2024

12. TANGIBLE ASSETS

	Land and Buildings €	Premises €	Improvements to premises €	Office equipment €	Commercial vehicles €	Total €
Cost						
At 1 January 2024	7,599,464	177,608	2,682,133	1,194,753	453,126	12,107,084
Additions	–	–	–	–	331,350	331,350
At 31 December 2024	7,599,464	177,608	2,682,133	1,194,753	784,476	12,438,434
Accumulated Depreciation						
At 1 January 2024	759,947	177,608	1,749,566	1,188,717	297,611	4,173,449
Charge for the year	151,988	–	114,327	3,045	99,621	368,981
At 31 December 2024	911,935	177,608	1,863,893	1,191,762	397,232	4,542,430
Net book value						
At 31 December 2024	6,687,529	–	818,240	2,991	387,244	7,896,004
At 31 December 2023	6,839,517	–	932,567	6,036	155,515	7,933,635

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

Crosscare is the beneficial owner of 8 properties which are vested in the St Laurence O'Toole Diocesan Trust on our behalf. In accordance with Charities SORP these donated assets have been initially recognised at fair value, the most practical estimation of which has been based on the insured value of each of the properties.

In 2024, land and buildings were valued in by an independent valuation appraiser not connected with the Company, on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length term for similar properties. The land and buildings continue to be recorded at cost, with the valuation exercise conducted to ensure there is no material impairment loss in the properties.

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

13. INVESTMENTS

	2024 €	2023 €
At beginning of year	92,601	92,601
Drawdown of endowment fund	-	-
At end of year	<u>92,601</u>	<u>92,601</u>
<i>Comprised as follows:</i>		
Endowment fund (Note 18)	92,461	92,461
Prize bonds	<u>140</u>	<u>140</u>
	<u>92,601</u>	<u>92,601</u>

14. DEBTORS

	2024 €	2023 €
Amounts falling due within one year		
State and Local Government grants due	182,317	286,360
Prepayments	431,581	284,912
Other debtors	<u>185,169</u>	<u>180,351</u>
	<u>799,067</u>	<u>751,623</u>

15. CREDITORS

	2024 €	2023 €
Amounts falling due within one year		
Deferred income (Note 16)	3,446,322	4,119,571
Trade creditors and accruals	1,497,611	1,161,389
Taxation and social welfare creditors	<u>431,614</u>	<u>405,166</u>
	<u>5,375,547</u>	<u>5,686,126</u>

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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

15. CREDITORS (continued)

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

	2024 €	2023 €
At beginning of year	4,119,571	3,459,670
Received during the year	2,742,868	3,159,329
Released to income	<u>(3,416,117)</u>	<u>(2,499,428)</u>
At end of year	<u>3,446,322</u>	<u>4,119,571</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

	2024 €	2023 €
At beginning of year	15,003	25,003
Amortisation for year	<u>(10,000)</u>	<u>(10,000)</u>
At end of year	<u>5,003</u>	<u>15,003</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

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 Developments in Glendalough. The fund cannot be utilised without express permission in writing from the Archbishop of Dublin. 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 2024	9,969,949	1,651,618	92,461	11,714,028
Income	1,291,574	26,442,669	–	27,734,243
Expenditure	(731,795)	(26,639,678)	–	(27,371,473)
Reclassification	(1,583,364)	1,583,364	–	–
Transfer from unrestricted	(197,009)	197,009	–	–
At 31 December 2024	8,749,355	3,234,982	92,461	12,076,798

Prior Year

	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Fund €	Total €
At 1 January 2023	10,094,624	1,709,929	92,461	11,897,014
Income	1,231,741	24,971,815	–	26,203,556
Expenditure	(775,592)	(25,610,950)	–	(26,386,542)
Transfer from unrestricted	(580,824)	580,824	–	–
At 31 December 2023	9,969,949	1,651,618	92,461	11,714,028

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

18. STATEMENT OF FUNDS

Restricted funds are attributable to the following projects. These are expected to be completed in the subsequent years.

	Opening Balance €	Income €	Expenditure €	Reclassification €	Transfer €	Closing Balance €
Homeless Services	77,199	9,080,495	9,188,788	102,480	108,292	179,678
South Dublin & Wicklow Youth Services	-	3,678,387	3,710,010	266,776	31,623	266,776
North Dublin Youth Services	569	2,848,397	2,859,440	138,384	11,042	138,952
West Dublin Youth Services	-	2,753,989	2,755,033	212,452	1,045	212,453
Central Youth Services	32,168	1,262,873	1,166,544	(10,652)	(96,328)	21,517
Young People at Risk	-	2,267,286	2,347,059	809,024	79,772	809,023
Echlin House	-	1,250,068	1,265,124	100,000	15,056	100,000
Advocacy Services	-	1,131,231	1,168,320	509,044	37,089	509,044
Food Services	-	990,451	996,855	878,720	6,404	878,720
Travellers	-	499,135	509,585	111,967	10,450	111,967
Outdoor Learning	-	158,843	158,842	614	-	615
Education, Training & Voluntary Clubs	1,883	304,898	540,800	1,648	235,902	3,531
Youth Information	-	202,096	202,096	2,706	-	2,706
Respite Houses	10,000	14,520	94,444	(10,000)	79,924	-
Crosscare Central Admin	1,529,799	-	(323,262)	(1,529,799)	(323,262)	-
At 31 December 2024	1,651,618	26,442,669	26,639,678	1,583,364	197,009	3,234,982

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

18. STATEMENT OF FUNDS (continued)

The funds of the charity comprise the following:

Current year

	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Fund €	Total €
Represented by:				
Fixed assets	7,896,004	-	-	7,896,004
Investments	140	-	92,461	92,601
Current assets	6,233,761	3,234,982	-	9,468,743
Current liability	(5,375,547)	-	-	(5,375,547)
Capital grants	(5,003)	-	-	(5,003)
	<u>8,749,355</u>	<u>3,234,982</u>	<u>92,461</u>	<u>12,076,798</u>

Prior year

	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Fund €	Total €
Represented by:				
Fixed assets	7,933,635	-	-	7,933,635
Investments	140	-	92,461	92,601
Current assets	7,737,303	1,651,618	-	9,388,921
Current liability	(5,686,126)	-	-	(5,686,126)
Capital grants	(15,003)	-	-	(15,003)
	<u>9,969,949</u>	<u>1,651,618</u>	<u>92,461</u>	<u>11,714,028</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

19. FINANCIAL COMMITMENTS

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

	2024 €	2023 €
In one year or less	95,288	136,808
In more than one year, but not more than five years	105,835	145,364
In more than five years	<u>-</u>	<u>-</u>
	<u>201,123</u>	<u>282,172</u>

Additionally, as of 31 December the charity repair and capital works committed for 2025 amounting to €132k

20. FINANCIAL INSTRUMENTS

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

	2024 €	2023 €
Financial assets that are debt instruments measured at amortised cost		
Investments	92,601	92,601
State and Local Government grants due and other debtors	367,486	466,711
Cash at bank and in hand	<u>8,669,676</u>	<u>8,637,298</u>
	<u>9,129,763</u>	<u>9,196,610</u>
	2024 €	2023 €
Financial liabilities measured at amortised cost		
Trade creditors and accruals	<u>1,497,611</u>	<u>1,161,389</u>
	<u>1,497,611</u>	<u>1,161,389</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2024

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.

In 2024, the charity received donation from the Archdiocese of Dublin, a related party, amounting to €9,000 (2023: €9,000).

Transactions with Key Management Personnel

Other than as set out at Note 10 there were no transactions with key management personnel during the current financial period.

22. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme for employees. The retirement benefit costs in the financial statements represent the contribution payable by the Charity during the year. The regular cost of providing retirement pensions and related benefits is charged to the Statement of Financial Activities. The total pension cost for the year was €627,371 (2023: €582,394), comprised as follows:

	2024 €	2023 €
Defined contribution pension scheme	<u>627,371</u>	<u>582,394</u>
	<u>627,371</u>	<u>582,394</u>

23. CONTINGENT LIABILITY

One of the properties included in Land and Buildings, located at St Marys, Dorset Street, is jointly owned by Crosscare and the Diocese. In the event that Crosscare sells this building, 50% of the proceeds from the sale would revert to the Archdiocese.

24. COMPARATIVE FIGURES

Comparative figures have been updated where necessary, on a basis consistent with the current year.

25. POST BALANCE SHEET EVENTS

There have been no significant events affecting the Company since the year end.

26. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board of Crosscare on 20th of March 2025.

Crosscare Audited Accounts 2024

Final Audit Report

2025-03-24

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