

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 2022

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

REPORT AND FINANCIAL STATEMENTS 2022

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DIRECTORS AND OTHER INFORMATION

DIRECTORS

Ms. Mary Brennan (appointed 16/9/22)
Mr. David Clancy
Ms. Evelyn Cregan (Chairperson)
Mr. Declan Harmon
Sr. Marian Harte
Mr. Declan McSweeney (resigned 28/2/22)
Mr. Frank O’Connell
Mr. Gerard Whyte

CHIEF EXECUTIVE OFFICER

Mr. Conor Hickey

SECRETARY

Mr. Declan Harmon

REGISTERED OFFICE AND BUSINESS ADDRESS

2 St. Mary’s Place
Dublin 7
D07Y768

AUDITORS

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

SOLICITORS

Mason Hayes & Curran
South Bank House
Barrow Street
Dublin 4

BANKERS

Bank of Ireland
College Green
Dublin 2

CHARITY NUMBER

CHY 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 2022.

Background / History

Crosscare was founded in 1941 when a range of Church social service initiatives in the Archdiocese of Dublin were brought together under the “Catholic Social Service Conference” (CSSC). This was initially an emergency coalition to address the poverty affecting wartime Dublin, a harsh time marked by widespread hunger and a lack of basic health care provisions, especially for children and women. CSSC was a forward-looking initiative which was community rooted.

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. In 2013, Crosscare took over responsibility for managing Catholic Youth Care (CYC), and its services is now fully integrated into the organisation.

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

Inspired by the example and teachings of Jesus Christ, Crosscare has a vision of a society where all people have the opportunity to fulfil their potential and a mission to help those most in need.

Values

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

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

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.

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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 support.

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

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 seven 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. Our programmes include:

- Youth 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 Cafés 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 Cafés

We have two community cafés in Portland Row and Dun Laoghaire. Our cafés are open to the public for breakfast and lunch. We serve affordable, healthy meals in a friendly community setting.

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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 is a registered business name of 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 371 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
- Finance, IT & Administration
- Communications

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 2022 we assessed ourselves as being compliant 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.

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.

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DIRECTORS’ REPORT

Attendance Schedule for each Board Member

Board Members			Appointed	Resigned	2022									
					20/01/2022	17/02/2022	24/03/2022	21/04/2022	19/05/2022	16/06/2022	22/09/2022	20/10/2022	17/11/2022	15/12/2022
Clancy	David	09/06/2017			Y	Y	N	Y	N	Y	N	Y	Y	Y
Cregan	Evelyn	09/06/2017			Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Harmon	Declan H	17/04/2019			Y	Y	N	Y	Y	Y	Y	Y	Y	Y
Harte	Marian	09/06/2017			Y	Y	Y	Y	Y	Y	Y	Y	N	Y
McSween	Declan M	01/05/2018	28/02/2022		N	N								
O’Connell	Francis	09/06/2017			Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Whyte	Gerry	30/03/2020			Y	Y	N	Y	Y	Y	Y	N	N	Y
Brennan	Mary	16/09/2022									Y	Y	Y	

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 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. Any potential conflicts of interest and loyalty are discussed. No conflicts arose during the year.

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Risk Management

Crosscare maintains a detailed register of risks about the organisation, and responsibility for addressing each risk is specifically allocated to individual roles. The full risk register was reviewed by the management team in September 2022 and then brought to the organisation’s Governance and Risk Committee in October 2022. The full risk register was also discussed by Crosscare’s full board at its meeting on the 20th of October 2022.

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 2022 4 new risks were added and 1 risk was removed from the register. A fifth type of risk “Reputational risk” was also added to the register.

Our register identifies 30 risk areas covering a range of both financial and non-financial areas. The following table shows the top 6 risks in Crosscare and the mitigating measures taken.

Type	Risk	Countermeasures
Financial – funders	Cuts in Statutory funding.	CEO and senior team working on relationships with key funders.
		Strict cost control of projects.
		Negotiations with funders re annual contracts.
		Board lobbying with government ministers.
		CEO participation in NGO network seeking to address this issue.
Health and Safety – Accidents & injuries	Crosscare provide 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.

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Type	Risk	Countermeasures
		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.
		Engage legal expertise re leases and related matters.
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.	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 out and their behaviour can be stressful to deal with.	Counselling services for staff, staff support sessions, HR resources and Critical incident Stress management policy and system. Crosscare Employee Assistance Programme.
Ethos and Strategy – Unforeseen World Events	Unforeseen world events that have a massive impact on Crosscare at all levels - Service delivery, staffing, financial viability - including Ukraine 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.
Reputational	Negative coverage relating to Crosscare services/people in the media and media briefings not in line with Crosscare ethos.	Employment of communications expert (with strong link to CEO, Board, all staff) and related expertise (photography, video making etc).
Media		Audit all social media and websites and develop media policies and procedures and roll out to all staff.

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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. We rely heavily on the contributions we receive from our church collections in Diocesan parishes and our annual appeal for Crosscare. Crosscare’s overall strategy is aligned with the aims of the statutory sector and we put great emphasis in working alongside the statutory sector to deliver the best possible outcomes for our service users, clients and young people.

Overview of our Work

As the world slowly returned to some sense of normality following the Pandemic, 2022 brought even more hardship to vulnerable people as rising energy costs and inflation, exacerbated by war in Europe, severely affected families and individuals coming to us for support.

In 2022, Crosscare provided placements to over 1,000 individuals and families experiencing homelessness. The ongoing housing and accommodation crisis remain very challenging, with hundreds of people we work with still unable to find an alternative to homeless accommodation.

As was the experience across our sector, recruitment became a significant issue in 2022, particularly for posts involving unsocial hours. This meant, at times, staff covering extra shifts or operating with minimum staffing levels.

Significant government funding saw our Youth Diversion Projects expand, and 26 new roles in Crosscare saw us increase work with children and young people in the following vital areas: *Harder to Engage, Early Intervention and Family Support*. 2022 also saw two new Youth Diversion Projects in Adamstown and Greystones open for their first referrals.

Coming out of the difficult restrictions of the Pandemic, our teams worked hard to re-engage young people who had been adversely affected. Positively, once services opened as normal, we delivered more outdoor youth provision, street work, detached work, and outreach.

The number of people coming to Ireland from Ukraine and other countries in crisis rose incredibly quickly at the beginning of the year. Crosscare’s Migrant and Refugee Project delivered a broad range of support and expertise to vulnerable people coming to Ireland. In February, when war broke out in Ukraine, Crosscare agreed to provide In reach support to International Protection Applicants in a hotel near Dublin Airport.

Each year we strive to break even financially. In 2022 we generated a small surplus of €387k (2021: surplus €347k). The 2021 Income includes Capital Income of €454k. The associated Capital expenditure against this Income will be recorded through the accounts over the next few years as a depreciation charge. Our main reserves relate to properties that we run our services from.

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One of the year’s highlights was the official opening of our newly renovated St. Mary’s Building in September. Now home to our Migrant, Refugee and Diaspora Support Project and central support, the new space allowed us to bring our teams together for training, webinars, and team meetings and was also used by people supported by our Clan project for a range of activities.

Homeless Services

In 2022, Crosscare provided placements to over 1,000 individuals and families experiencing homelessness.

The ongoing housing and accommodation crisis remain very challenging, with hundreds of people we work with still unable to find an alternative to homeless accommodation. Our teams supported 66 individuals and 27 families to move into their own homes throughout the year. Access to rented accommodation virtually disappeared compared to 2021, and where it was available, the rents were usually well beyond affordable levels for our client group. This drastically cut the number of people exiting homelessness.

Recruitment became a significant issue in 2022, particularly for posts involving unsocial hours. This meant, at times, staff covering extra shifts or operating with minimum staffing levels.

Crosscare had been running a cocooning service for 100 vulnerable people during lockdown restrictions with the HSE and DePaul. This ended in March. Throughout the year, we maintained strict Covid preventative measures, social distancing and hygiene practices to keep our residents and staff in our residential services as safe as possible; this continued after general restrictions were lifted due to the vulnerability of the client group.

Children’s Residential

Last year, our children's residential service, Echlin house, provided 37 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, despite the impact of Covid restrictions.

CLAN

Our CLAN project is a peer-led service that works with people who have moved out of homeless accommodation and into their own homes. Clan supports people to adapt and find stability in their new communities and remain engaged with others in similar situations.

In 2022, there were over 1,400 contacts between CLAN staff and clients through phone calls, texts, one-to-one meetups and group activities. There were 119 new referrals to this service over the year.

CLAN provided a wide range of support to people in the following essential areas: tenancy advice, help for tenancies at risk, 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; this was particularly important for people living on their own during the Pandemic. They continued to link with everyone on video calls when restrictions were in place. As the restrictions lifted, we moved our service to the newly renovated St. Mary’s Building. This meant group and individual work could resume in person.

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CLAN participated in a number of outdoor sporting pursuits and recreational activities throughout the year.

Crosscare After Care Service (CAS)

Crosscare Aftercare Service provided vital help and support to 80 young Care Leavers through our Aftercare Workers and the Hub. Two aftercare workers now work as part of Tusla Dublin North Aftercare teams.

This vital service supports young people between 18 and 23 who are 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 and homelessness, housing and welfare. The After Care Service supports young people with their needs and helps them develop social and life skills and opportunities.

New In Reach Service

In February 2022, when war broke out in Ukraine, Crosscare agreed to provide In reach support to International Protection Applicants in a hotel near Dublin Airport. The number of people coming to Ireland from Ukraine and other countries in crisis rose incredibly quickly.

Our In Reach Team was put together with relatively short notice and worked on-site in the hotel, giving important social support to people just arriving in the country. The team developed an excellent service throughout the year, working with up to 800 people at any given time.

Towards the end of the year, those staying at the Hotel were all International Protection Applicants from outside Ukraine. Our team continues to help families and individuals coming here to find school places for children, stable accommodation and work where they are eligible.

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Youth Services

Once again, Crosscare Youth Services stepped up and proved creative and innovative, providing various approaches to achieve excellent outcomes for all the young people we work with. We delivered more outdoor youth provision, street work, detached work, and outreach. We increased our numbers indoors incrementally as regulations allowed.

Coming out of the difficult restrictions of the Pandemic, our teams worked hard to re-engage young people who had been adversely affected. In the early part of the year, masks still needed to be worn during youth work sessions which restricted the effectiveness of some interventions. Services continued to have staff absent with Covid, and it was sometimes challenging to provide a complete service. Voluntary Clubs were also affected by a drop in qualified volunteers.

Our Management Team has been at the forefront of developments across the sector through their involvement with the Youth Service Grant Scheme Reform Process, the Oversight Group, which led on the re-opening of youth services in Ireland, and by contributing to the National Youth Council of Ireland’s constitutional reform. In 2022, our Youth Services participated in the National Youth Council of Ireland’s campaign to increase funding for Youth Work across the sector. Although not initially mentioned in Budget 2023, our youth services have received increased allocations.

Significant government funding saw our Youth Diversion Projects expand, and 26 new roles in Crosscare saw us increase work with children and young people in the following vital areas: *Harder to Engage, Early Intervention and Family Support*. 2022 also saw two new Youth Diversion Projects in Adamstown and Greystones open for their first referrals.

Our Dundrum Service began an exciting initiative, engaging a Youth Employability Officer. Our two Alternative Learning Programmes in Swords and Ronanstown had an increase in referrals which helped more young people return to full-time education or training.

Other examples of our innovations and successes in 2022 included:

- Crosscare Youth and Counselling services supported Ukrainian young people displaced by war and those in direct provision.
- Lucan Youth Service facilitated an €80k Community Arts project for Transition Year students. Funded by the Arts Council, they ran video, music and photography projects to improve their local community.
- Ronanstown produced a great video documenting the success of *the Late Night Leagues*, a joint sports project with the FAI and An Garda Síochána, which over 100 young people regularly attend.
- 13 young people and three leaders from Dundrum Youth Service participated in a Leargas exchange to Latvia.
- 3 Outdoor Learning staff members attended a Leargas training week in Romania, gaining valuable experience for the team.
- Ronanstown had a very successful Erasmus trip to Romania; 2 full-time staff, three relief staff and young people attended on youth mobility, employment and youth work.
- Our Youth Information Team facilitated the Youth Wiki and Eurodesk National European Year of Youth event ‘Connect with Europe’ in Dublin, attended by Minister Roderic O’Gorman TD and MEP Maria Walsh.
- A Clondalkin group won an Overall Excellence award at the DDLETB (Dublin & Dun Laoghaire ETB) Active Youth Challenge Awards.
- Crosscare’s Youth Information Team’s European Quality Label plaque was presented in Barcelona at the ERYICA General Assembly.

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- Our Swords project’s HERO programme participated in an inter-agency, cross-border event in Belfast.

Funded by the Department of Children, Equality, Disability, Integration & Youth, our targeted, universal Youth Services are part of the UBU, Your Place, Your Space. As we enter the last year of the UBU 3-year cycle in 2023, all of our projects are assessed as Green, which means they are completely compliant with the scheme rules, and our governance levels are at a very high standard. All of our youth services work within the core principles of the NQSF (National Quality Standards Framework) and the aims of the National Youth Strategy and the Better Outcomes Brighter Futures policy document.

Voluntary Youth Clubs & Summer Projects

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

In 2022, 2,228 young people engaged in 35 Crosscare voluntary youth clubs across the Dublin Diocese, with 431 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.

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

- Trips to various centres such as Fort Lucan, Clara Lara, Cinema, Zoo, etc.
- 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.
- Residentials in Glendalough and the Cavan Centre.
- Local activities such as – arts and crafts, dance, and drama.

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Crosscare Information & Advocacy Services

Crosscare Information and Advocacy Services provide a broad range of support and expertise to vulnerable people coming to Ireland and those leaving Ireland as emigrants. We work with Asylum seekers, refugees, migrants and emigrants.

Our Homeless Prevention service offers critical advice and support to families and individuals at risk of losing their rental accommodation or home.

In 2022 we supported over 2,500 single people and over 2,700 families. As well as assisting people with refugee and asylum issues, our teams also worked with families and individuals in securing access to social welfare, health and well-being and with those in the immigration and citizenship process.

In tandem with the frontline support work, our teams engaged with over 220 other organisations in the sector in various ways, receiving client referrals and through training and assistance. This included engagement with domestic violence refugees, social and aftercare workers, other homeless organisations, community groups, Tusla, and community and medical social workers.

In July, we moved into our new building in St.Mary’s Place with other Crosscare services and administration teams. As a result, we could open direct services and appointments to people, suspended due to Covid restrictions for almost two years.

A core part of our work in 2022 was developing our standalone service for Irish Emigrants, building on over 80 years of work by Crosscare in this area. The Irish Diaspora Support Service was launched in January 2023, progressing and advancing this vital service for Irish people worldwide.

Other key highlights of 2022 included:

- The development of a training and capacity-building programme to support frontline organisations who work with similar client groups so that they can benefit from our expertise in the areas of social welfare and housing
- Enhancing the provision to Romanian and Chinese communities by employing staff with these language skills
- Our refugee women’s group returned to in-person meetings and welcomed new members. This group provides social and well-being supports to women who have come through the asylum system.

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Food Poverty Service & Community Cafés

Demand for the Food Poverty Casework Service, set up at the end of 2021, continued to grow throughout 2022 as the cost of living and rising energy bills rose sharply, and families struggled to make ends meet.

People who had never before had to rely on charitable help for food supplies were now coming forward for support.

The new delivery model saw Crosscare increase its level of support to those in need of food by offering each family and individual that came to us one-to-one meetings with a dedicated caseworker. This way, people were offered help with other issues that may have led them into food poverty, such as debt, rent arrears, loss of employment or addiction and additional help and support were given.

Since the beginning of the year, caseworkers have supported almost 800 families and individuals experiencing food poverty. This figure included over 1,200 children. It was an extraordinary demand for a service that was put into place in October of 2021 with just one caseworker at the time. In 2022, the Service employed two additional caseworkers, with more expected to join in 2023.

Community Cafés

Our two community cafés in Portland Row in Dublin 1 and Eblana Avenue Dun Laoghaire had another busy year. Having quickly adapted to a takeaway service during the Covid restrictions, both cafés re-opened for indoor dining in March, and everyone was delighted to welcome back our clients for breakfast and lunch – and crucially, the vital interaction that comes with being able to have a sit-down and a chat, particularly with those who are isolated or alone.

Over 11,000 nutritious, affordable meals were served in the Cafés in 2022. As restrictions were lifted, important works were able to go ahead in these cafés, including significant renovations to the Portland Row Building, which serves as a central food storage facility for our Food Poverty Casework Service. This work was made possible thanks to generous funding from the local North East Inner City organisation, which also contributed to an overhaul of the garden at the front of the building.

The café staff were central to the Crosscare Christmas Food Poverty Appeal, working with corporate donors and companies donating time and goods to the successful appeal.

Crosscare Counselling Service

2022 saw the amalgamation of the Drug and Alcohol Programme and Teen Counselling into Crosscare Counselling.

Both programmes still operate with different cohorts, but the basic premise of counselling remains the same. Each service now operates under one management structure to expedite the referral process, and to that end, 2022 has been a very productive year in terms of clients seen.

Our Drug and Alcohol Programme, which works with young people and families affected by addiction and substance misuse, had over 1,100 counselling sessions in our four locations and over 750 key working sessions.

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It has been another tough year with young people and their families seeking help; the main issues presenting to Teen Counselling were anxiety, school refusal, self-harm, eating disorders and gender issues. Teen Counselling offers counselling to adolescents and their families at centres in Finglas, Dun Laoghaire, Tallaght, Balbriggan and Clondalkin. We run programmes on parenting and work with TUSLA and other HSE services, such as CAMHS (Children and Adolescent Mental Health Services), to support young people.

Safeguarding

Crosscare is committed to creating a safe, healthy and inclusive environment for all, particularly the children and young people we serve. Where reasonable grounds for concern existed that a child or young person may have been , is being , or is at risk of being abused , we reported these concerns to Túsła.

746 Garda Vetting applications were completed through the National Vetting Bureau in 2022. This was a significant increase on 2021 applications (358).

Crosscare continued its involvement with the Child Safeguarding Committee for the Youth sector and liaised with the Dublin Diocesan Child Protection Service, working together to achieve the best outcomes in Safeguarding in 2022. Child Safeguarding Statements were updated in March 2022 and signed off as compliant with Tusla Compliance Unit.

Data Protection

Crosscare is responsible for maintaining the highest standards of confidentiality in safeguarding information about its service users, staff members and volunteers. Information collection is essential to us fulfilling our duties. Data Protection regulation seeks to give people control of their personal information, which confers certain obligations on Crosscare about how personal information is collected and used.

In 2022 Crosscare's GDPR policy was updated. Five GDPR training sessions were run for staff. We continued to address data incidences and breaches linking with Data Protection Commissioner's office as appropriate. Ongoing updates of our Data Exchange documentation and Register of Processing Activities continued. A number of Subject Access Requests were submitted and dealt with by the relevant project manager.

Human Resources

Demands on Human Resources were significant in 2022, with over 200 new roles advertised throughout the year. Twenty-six of these were in Youth Services, where new funding was allocated.

In a challenging year coming out of the Pandemic, a new Director for Human Resources was appointed, who restructured the HR office and onboarded new team members.

HR ran recruitment days for the first time in the new St. Mary’s Building to promote recruitment in Crosscare in a challenging environment across the sector. Alongside the interview process, interested candidates were introduced to our management teams and staff members onsite. These events proved to be very successful.

To further widen our reach to potential candidates, we started advertising on different platforms, including LinkedIn, college websites and The Wheel, a national association of charities, community groups and social enterprises.

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

DIRECTORS’ REPORT

A new HR database was implemented in 2022. One of the key advantages was the availability of a recruitment tracking system that gives managers direct access to candidate details upon application. All of the candidates’ details are now in one place, and as they are hired, their details are automatically added to the employee database, increasing efficiencies. This helped to improve and speed up the CV review process. The system’s second phase will roll out in 2023, enabling staff to book and record leave online.

To enable organisational changes, HR supported the management team in identifying the best staff deployment opportunities for Crosscare and how they could be implemented. This allowed existing staff members to realise new and alternative career goals and promotions and improved the overall strategic focus of the organisation.

Communications

2022 saw Crosscare’s profile continue to gain traction and our essential services receiving very positive engagement in national and local media and online.

At the start of the year, the outbreak of war in Ukraine led to offers of support from members of the public. With the opening of the new in-reach service for those arriving in crisis in Ireland, both from Ukraine and other countries, members of the public wished to support our work. A time-limited online appeal was implemented to facilitate this generosity of spirit.

The Crosscare Communications working group met regularly throughout the year and, for the first quarter, had the benefit of volunteer work from a group of final-year students at UCD. This collaboration led to the setting up of a new Crosscare Instagram account to complement existing Facebook, Twitter and LinkedIn channels. Input from both groups led to the organisation's production of a new communications policy.

Over the course of the year, Crosscare staff engaged with media in national radio and print interviews and staff at the Community Café in Portland Row facilitated a two-hour live radio broadcast highlighting the work of the Food Poverty Casework service.

To promote Crosscare as a great place to work in a competitive marketplace for employers, staff profiles were added to the website, and new images and videos were recorded with teams, highlighting the benefits of joining Crosscare. These were used throughout the year online and in the Annual Report.

Two fundraising appeals took place with a suite of resources produced to promote campaigns in September and December. Social media imagery, press releases, interviews, and speaking notes for parishes all contributed to highlighting the work of Crosscare and were valuable in encouraging financial support for the campaigns in parishes with the general public and businesses.

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

DIRECTORS’ REPORT

Our Strategy “Faith to Action 2019 - 2024”

As the five-year strategy reached the midterm point, the senior management team focussed on reviewing the strategy and looking at how it could be developed into a broad, sustainable vision for the organisation from 2024 onwards.

A series of strategy meetings took place throughout the year, considering the strategy’s effectiveness and looking at strategic planning for 2023 across the organisation.

Phase one of the process in 2023 will see engagement with managers in the first instance and then the wider staff cohort to review the impact of and to learn from “Faith to Action 2019 – 2024”.

Subsequent phases will involve all staff and volunteers individually, focusing on the impact of the strategy, its relevance and how Crosscare should adapt to emerging needs for 2024 and beyond.

During 2022 the senior management team conducted a post covid review of our strategic plan and discussed this with the board. (See below). 2023 will see the preparations begin for the development of our next strategic plan which will span from 2024 to 2029.

Post Covid review of “Faith to Action” strategy 2019-2024

Five Year Aims What we want to achieve	5 year Objectives (original)	5 Year Objectives (Updated 2022)	Strategies for next 12 months
Help get great results for Service Users	<p>Integrate the delivery of our direct work across the organisation where beneficial to our service users</p> <p>Ensure our service users and young people are at the centre of all decision making.</p>	<p>Continue to identify and respond to emerging needs. Continue to integrate the delivery of our direct work across all Crosscare Projects to improve the experience of our service users.</p>	<p>Small research / think tanks for each service area ahead of next strategy</p> <p>Linking Crosscare’s homeless after care project (CLAN) back in to other services</p>
Deliver our services in the most effective way	<p>Work together across the organisation to address key issues that emerge from our direct work through our practice and social policy work.</p> <p>Research and develop innovative responses to meet emerging needs from our practice and social policy work</p>	<p>Integrate and improve how we evaluate and measure our impact to drive performance. Collaborate more on social policy to address critical issues that emerge from our direct work</p> <p>Promote Crosscare as the organisation that students in social care and youth work want to work in to access new talent and ideas. Highlight our unique service delivery and seek new opportunities to fundraise for projects.</p>	<p>Practice Development team to review our Outcome measurement approach</p> <p>Relaunch of policy work already underway</p> <p>Linking with Colleges</p> <p>Appointment of Communications manager for first time (includes responsibility for Fundraising)</p>

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

DIRECTORS’ REPORT

Five Year Aims What we want to achieve	5 year Objectives (original)	5 Year Objectives (Updated 2022)	Strategies for next 12 months
Strengthen our person centred culture across the organisation	<p>Improve the quality of our practice, coaching and supervision for all staff and volunteers</p> <p>Establish evaluation processes that will help drive our performance</p>	<p>Place our service users and young people at the centre of decision making.</p> <p>Update and adapt our practice, coaching and supervision for staff and volunteers to build resilience, agility, and support for each other.</p> <p>Relaunch the Servant Leadership Programme.</p>	<p>Participation model LUNDY Roll out</p> <p>Recruitment support</p> <p>Management skills training practical guides and resources</p> <p>Roll out of Servant Leadership Training</p>
Ensure that we are a professional, compliant and sustainable organisation	<p>Increase accountability and transparency at all levels in our financial management</p> <p>Develop and strengthen our governance and compliance structures and processes</p>	<p>Increase accountability and transparency at <i>all</i> levels in financial management.</p> <p>Strive for full cost recovery for all projects.</p> <p>Develop and strengthen governance and compliance structures and processes.</p>	<p>Establishment of internal audit</p> <p>Work with Wheel, NGOs and funders</p> <p>Resource finance team to include compliance role</p> <p>Develop a new IT risk register.</p>

Financial performance

Income generated increased from €23.74m in 2021 to €24.82m in 2022, representing an increase of €1.08m year on year.

- Donations and legacies increased by €401k, being €1.59m in 2022 compared to €1.19m in 2021 (34% increase).

During the year, we received a number of significant donations to help support our food services and towards the refurbishment of our St. Marys premises.

- Grants receivable increased by €1.23m.

State & Local Authority Grants continue to be the primary on-going source of funding for services, providing €21.00m (85% of total income) in 2022 and €19.77m (83% of total income) in 2021. Grants by funder are detailed in Note 6 to the financial statements.

- Other income decreased by €550k, being €2.21m in 2022 compared to €2.76m in 2021 (20% decrease).

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

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

DIRECTORS’ REPORT

Expenditure and services

- Total expenditure for the year was €24.43m compared with €23.38m in 2021, an increase of €1.05m. (4.5%).

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 2022. The final position shows a small operating surplus of €387k, representing 1.6% of total income (2021: €347k). €271k (2021: €378k) of this surplus Income arises due to the difference in timing of recording Income for capital works at our St. Marys premises versus the timing of recording the associated expenditure.

Financial position

Crosscare’s year-end financial position shows total assets of €17.31m (2021: €16.28m). This mainly includes the following at year end:

- Tangible assets of €8.11m (2021: €9.26m)
- Cash position of €7.58m (2021: €6.04m)
- Debtors of €1.53m (2021: €848k)

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.

During the year Crosscare decided to sell one of our properties on the open market that constituted four houses located together in a terrace. These houses had been donated to Crosscare in 2009 and had been used to support local social, community and youth work activities. In 2019 the houses were brought on to our financial statements at an independent insurance valuation. Difficulties with attracting funding for activities and the fact that the houses were located outside of the town led to the underuse of the houses and the subsequent decision to sell. The houses were sold at market value during 2022 for a price of €1.11m. The difference between the sale price and the insurance valuation resulted in a book loss on disposal of €258k. Crosscare intend for the proceeds of the sale to be used to purchase a new premises for activities at a more accessible location and to help enhance operational reserves.

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 accessible reserves at year end, in the amount of €7.67m (2021: €6.17m) in the form of cash in hand and investment assets were equivalent at year end to just over three month’s average expenditure.

The overall level of reserves as at 31 December 2022 are as follows;

Unrestricted Reserves:	€10.1m	(2021: €10.14m)
Restricted Reserves:	€1.71m	(2021: €1.28m)
Restricted Endowment Reserves:	€92k	(2021: €127k)

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.

Directors and Secretary

The names of the individuals who served as Directors at any time during the year ended 31 December 2022 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 (appointed 16/9/22)
Mr. David Clancy
Ms. Evelyn Cregan (Chairperson)
Mr. Declan Harmon
Sr. Marian Harte
Mr. Declan McSweeney (resigned 28/2/22)
Mr. Frank O’ Connell
Mr. Gerard Whyte

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

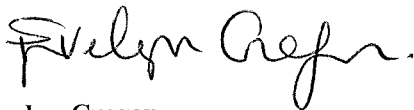
In the case of each of the persons who are Directors at the time this report is approved in accordance with Section 332 of the Companies Act 2014:

- (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.

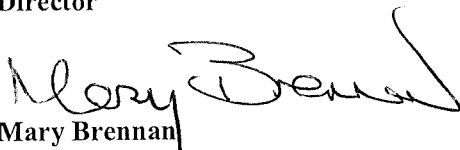
Auditors

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
Director



Mary Brennan
Director

Date: 30 March 2023

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
Director



Mary Brennan
Director

Date : 30 March 2023

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 2022, 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 2022 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 24, 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 Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2

DATE 09 May 2023

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

STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 December 2022

	Notes	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Funds €	Total 2022 €	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Funds €	Total 2021 €
Income and endowments from:									
Donations and legacies	5	934,561	658,443	–	1,593,004	484,398	707,325	–	1,191,723
Charitable activities:									
Grants receivable	6	1,581	21,002,123	–	21,003,704	11,119	19,760,110	–	19,771,229
Other income:									
– Other income	7	932,870	1,273,592	–	2,206,462	1,322,405	1,434,209	–	2,756,614
– Grants amortisation	18	–	16,465	–	16,465	–	18,927	–	18,927
		1,869,012	22,950,623	–	24,819,635	1,817,922	21,920,571	–	23,738,493
Expenditure									
Costs of activities in furtherance of the charity's objects	8	(1,208,140)	(23,224,508)	–	(24,432,648)	(1,338,159)	(22,045,228)	–	(23,383,387)
Unrealised (loss) / gain on investments	14	–	–	–	–	(7,745)	–	–	(7,745)
Net income / (expenditure)		660,872	(273,885)	–	386,987	472,018	(124,657)	–	347,361
Fund balances at beginning of year									
Transfer from unrestricted funds	19	10,136,735	1,280,831	126,909	11,544,475	10,222,494	847,711	156,637	11,226,842
Return of restricted endowment fund	19	(702,983)	702,983	–	–	(557,777)	557,777	–	–
	19	–	–	(34,448)	(34,448)	–	–	(29,728)	(29,728)
Fund balances at end of year	19	10,094,624	1,709,929	92,461	11,897,014	10,136,735	1,280,831	126,909	11,544,475

There are no recognised gains or losses other than the net income set out above. The notes on pages 30 - 53 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 2022

	Notes	2022 €	2021 €
FIXED ASSETS			
Tangible assets	12	8,104,502	9,262,200
Intangible assets	13	-	-
Investments	14	<u>92,601</u>	<u>127,049</u>
		<u>8,197,103</u>	<u>9,389,249</u>
CURRENT ASSETS			
Debtors	15	1,534,161	847,543
Cash at banks and in hand		<u>7,578,652</u>	<u>6,044,170</u>
		<u>9,112,813</u>	<u>6,891,713</u>
CREDITORS			
Amounts falling due within one year	16	<u>(5,387,899)</u>	<u>(4,695,019)</u>
NET CURRENT ASSETS			
		<u>3,724,914</u>	<u>2,196,694</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		11,922,017	11,585,943
CREDITORS			
Amounts falling due after more than one year			
Capital grants	18	<u>(25,003)</u>	<u>(41,468)</u>
NET ASSETS			
		<u>11,897,014</u>	<u>11,544,475</u>
FUNDS			
Restricted funds	19	1,709,929	1,280,831
Restricted endowment fund	19	92,461	126,909
Unrestricted funds	19	<u>10,094,624</u>	<u>10,136,735</u>
TOTAL FUNDS			
	19	<u>11,897,014</u>	<u>11,544,475</u>

The notes on pages 30 - 53 form part of these financial statements.

On behalf of the Board of Directors



Evelyn Cregan



Mary Brennan

Date: 30 March 2023

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

STATEMENT OF CASHFLOWS

For the Year Ended 31 December 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
Net income		386,987	347,361
Adjustments for:			
Depreciation of tangible fixed assets	12	302,877	279,969
Amortisation of intangible fixed assets	13	-	14,431
Loss on disposal of tangible fixed assets		257,606	-
Unrealised gain on revaluation of investment	14	-	7,745
Amortisation of capital grants	18	<u>(16,465)</u>	<u>(18,927)</u>
Operating income before working capital changes		931,005	630,579
Increase in debtors	15	(686,618)	(50,595)
Increase in creditors	16	<u>692,880</u>	<u>532,725</u>
Net cash provided by operating activities		<u>937,267</u>	<u>1,112,709</u>
Cash flows from investing activities			
Redemption of fixed interest fund	14	-	315,868
Proceeds from disposal of fixed assets		1,076,012	-
Acquisition of tangible fixed assets	12	<u>(478,797)</u>	<u>(454,009)</u>
Cash generated from / (used in) investing activities		<u>597,215</u>	<u>(138,141)</u>
Net increase in cash at bank and in hand		1,534,482	974,568
Cash at bank and in hand at beginning of year		<u>6,044,170</u>	<u>5,069,602</u>
Cash at bank and in hand at end of year		<u>7,578,652</u>	<u>6,044,170</u>

On behalf of the Board of Directors


Evelyn Cregan


Mary Brennan

Date: 30 March 2023

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

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, D07 Y7683. The nature of the Company’s operations and its principal activities are set out in the Directors’ Report.

These financial statements comprising the statement of financial activities, the balance sheet, the statement of cash flows and the related notes constitute the financial statements of St. Laurence O’Toole Catholic Social Care CLG for the financial year ended 31 December 2022.

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
The Ripley Hotel, Dublin 1

CLAN

Crosscare After Care Service (CAS)
Crosscare InReach Service

Youth Work 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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

1. GENERAL INFORMATION *(continued)*

Crosscare Information & Advocacy Services

Food Poverty Services

Community Cafés

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

Crosscare Counselling Service

- Drug and Alcohol Program
- Teen Counselling

2. STATEMENT OF COMPLIANCE

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of preparation

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

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

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

b) Income and endowments

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

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

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

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

Historically, fixed assets funded by way of capital grants, the use of which is unrestricted, were capitalised and credited to capital grants when received. The capital grant is amortised over the same period as the related fixed asset is depreciated. This treatment is a departure from Charities SORP but is not considered material to the presentation of the financial statements.

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

c) Expenditure

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 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.

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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

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

g) Tangible fixed assets and depreciation

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

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

Premises	2% straight line
Improvements to premises	10% straight line
Office equipment	20% 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.

h) Intangible fixed assets and amortisation

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

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

i) Investments

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

j) Operating leases

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

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

k) Financial instruments

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

Financial assets

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

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

Financial liabilities

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

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

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

l) Deferred income

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

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

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

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:

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.

Useful Lives of Tangible and Intangible Fixed Assets

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

5. DONATIONS AND LEGACIES

	Unrestricted Funds €	Restricted Funds €	Total 2022 €	Unrestricted Funds €	Restricted Funds €	Total 2021 €
Diocesan trust funds	–	197,195	197,195	–	463,246	463,246
Church collections	346,429	–	346,429	264,170	–	264,170
Donations	481,195	461,248	942,443	170,978	209,631	380,609
Annual appeal	65,798	–	65,798	49,250	–	49,250
Bequests	41,139	–	41,139	–	–	–
St. Kevin’s fund	–	–	–	–	34,448	34,448
	<u>934,561</u>	<u>658,443</u>	<u>1,593,004</u>	<u>484,398</u>	<u>707,325</u>	<u>1,191,723</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

6. GRANTS RECEIVABLE	2022	2021
Grantor	€	€
Dublin City Council	6,206,709	6,130,727
ETB Dublin & Dun Laoghaire	3,430,344	3,100,839
TUSLA	2,446,136	2,315,311
Department of Justice Equity & Law Reform	2,263,241	1,973,549
Northern Area Health Board	948,489	1,418,980
Department of Children, Equality, Disability, Integration and Youth (DCEDIY)	1,992,144	1,223,723
East Coast Area Health Board	793,698	792,448
ETB Kildare & Wicklow	734,223	725,734
Community Employment (CE) Scheme Wages	466,447	432,351
City of Dublin Youth Service Board	392,477	477,321
NAHB: Addiction Services	445,232	263,169
Government of Ireland: Emigrant Support Programme	172,116	198,519
South West Area Health Board	237,254	300,152
Dun Laoghaire Rathdown County Council	59,304	63,376
North Dublin Drugs & Alcohol Task Force	181,073	181,073
Superannuation contributions	24,625	25,040
Community Employment (CE) Scheme Materials	15,856	14,083
Leargas	20,983	5,602
Department of Tourism, Sport & Recreation	-	30,000
South Dublin County Council	26,790	19,386
Fingal County Council	2,930	14,980
Health Service Executive	-	6,775
Community Employment (CE) Scheme Training	7,824	797
Small Grants	<u>135,809</u>	<u>57,294</u>
	<u>21,003,704</u>	<u>19,771,229</u>

All grants receivable are classified as restricted funds, except for Dublin City Council grants amounting to €1,581 (2021: €11,119).

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

7. OTHER INCOME

Current Year

	Unrestricted Funds €	Restricted Funds €	Total 2022 €
Rental income in kind	626,980	–	626,980
Food bank contributions in kind	–	297,128	297,128
Client contributions	–	330,016	330,016
Food bank contributions	–	151,974	151,974
Fees	–	30,273	30,273
Sundry income receipts	275,890	84,862	360,752
Rental income	30,000	345,502	375,502
Staff fundraising	–	<u>33,837</u>	<u>33,837</u>
	<u>932,870</u>	<u>1,273,592</u>	<u>2,206,462</u>

Prior Year

	Unrestricted Funds €	Restricted Funds €	Total 2021 €
Rental income in kind	609,930	–	609,930
Food bank contributions in kind	–	457,208	457,208
Client contributions	–	277,744	277,744
Food bank contributions	–	183,919	183,919
Fees	–	57,751	57,751
Sundry income receipts	432,475	105,116	537,591
Rental income	280,000	319,756	599,756
Staff fundraising	–	1,400	1,400
Food centre contributions	–	<u>31,315</u>	<u>31,315</u>
	<u>1,322,405</u>	<u>1,434,209</u>	<u>2,756,614</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

8. EXPENDITURE ANALYSIS

Current year

	Staff Costs €	Purchases & Overheads €	Administration & Maintenance Recharges €	2022 €
Homeless Services	5,820,873	2,282,721	433,900	8,537,494
South Dublin & Wicklow Youth Services	2,323,316	891,242	1,289	3,215,847
Food Services	417,201	621,978	32,918	1,072,097
Young People at Risk	1,200,792	527,837	69,515	1,798,144
West Dublin Youth Services	1,527,628	535,732	558	2,063,918
North Dublin Youth Services	1,208,213	601,273	9,336	1,818,822
Echlin House	904,668	177,215	50,175	1,132,058
Advocacy Services	749,476	168,157	45,183	962,816
Central Youth Services	1,026,945	253,118	-	1,280,063
Travellers	367,325	55,924	-	423,249
Outdoor Learning	113,621	26,434	-	140,055
Community Outreach Education, Training & Voluntary Clubs	- 99,503	45,986 115,418	2,594 -	48,580 214,921
Youth Information	176,414	21,949	-	198,363
Community College	91,178	36,981	1,001	129,160
Drug & Alcohol	79,104	18,598	2,267	99,969
Respite Houses	8,958	77,407	2,587	88,952
Total expenditure: Restricted funds	16,115,215	6,457,970	651,323	23,224,508
Central Services: Unrestricted funds	777,224	1,101,428	(670,512)	1,208,140
Total Expenditure	16,892,439	7,559,398	(19,189)	24,432,648

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

8. EXPENDITURE ANALYSIS (continued)

Previous year	Staff Costs €	Purchases & Overheads €	Administration & Maintenance Recharges €	2021 €
Homeless Services South Dublin & Wicklow	5,855,817	1,764,370	432,670	8,052,857
Youth Services	2,095,894	834,474	2,347	2,932,715
Food Services	494,114	915,710	33,703	1,443,527
Young People at Risk	1,166,552	380,634	62,368	1,609,554
West Dublin Youth Services	1,412,785	364,531	1,031	1,778,347
North Dublin Youth Services	1,181,319	470,163	5,110	1,656,592
Echlin House	885,702	151,437	43,239	1,080,378
Advocacy Services	786,973	145,046	38,572	970,591
Central Youth Services	877,358	208,222	5,014	1,090,594
Travellers	315,500	52,339	–	367,839
Outdoor Learning	111,827	115,131	–	226,958
Community Outreach	130,847	88,880	13,052	232,779
Education, Training & Voluntary Clubs	95,363	70,227	–	165,590
Youth Information	160,502	22,137	–	182,639
Community College	190	40,137	3,621	43,948
Drug & Alcohol	89,482	24,858	4,657	118,997
Traveller Inclusion	22,101	285	–	22,386
Respite Houses	7,509	59,455	1,973	68,937
Total expenditure:				
Restricted funds	15,689,835	5,708,036	647,357	22,045,228
Central Services:				
Unrestricted funds	1,110,751	874,765	(647,357)	1,338,159
Total Expenditure	16,800,586	6,582,801	–	23,383,387

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

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 December 2022

8. EXPENDITURE ANALYSIS (continued)

Included within Expenditure costs are support costs as follows:

Support Cost	Description	Raising funds	Youth work	Social care	Grand total 2022	Grand total 2021	Basis of allocation
		€	€	€	€	€	
Governance	Audit fee	-	10,226	16,834	27,060	24,200	Headcount
Support functions	CEO, administration, finance, HR, payroll, practice development, volunteers, staff cost	-	654,595	634,244	1,288,839	1,248,581	Some roles funded by specific grant, others allocated based on headcount in programmes that are supported
Information Technology	Outsourced IT support contract	=	<u>65,266</u>	<u>107,439</u>	<u>172,705</u>	<u>159,728</u>	Headcount
Total		=	<u>730,087</u>	<u>758,517</u>	<u>1,488,604</u>	<u>1,432,509</u>	

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

9.	NET INCOME/ (EXPENDITURE)	2022	2021
		€	€
	Net income/ (expenditure) is stated after charging:		
	Depreciation (Note 12)	302,877	279,969
	Amortisation (Note 13)	-	14,431
	Auditor's remuneration (including VAT)	27,060	24,200
	Defined contribution pension cost	<u>470,090</u>	<u>465,974</u>

10.	EMPLOYEE INFORMATION	2022	2021
		€	€
	Wages and salaries	14,803,495	14,662,033
	Social security costs	1,560,017	1,521,964
	Pension costs	470,090	465,974
	Other compensation cost	<u>58,837</u>	<u>150,617</u>
		<u>16,892,439</u>	<u>16,800,588</u>

Remuneration

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

Senior Salaries	Number 31/12/2022	Number 31/12/2021
Band (excluding employer's PRSI)		
€60,000 - €70,000	9	8
€70,001 - €80,000	3	7
€80,001 - €90,000	4	1
€90,001 +	<u>3</u>	<u>1</u>
	<u>19</u>	<u>17</u>

Crosscare's Chief Executive is the highest paid employee with a basic salary of €141,536 (2021: €141,536). Additional payroll benefits include 4% 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 2022

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 7 employees including employers’ PRSI was €620,944 (2021: €617,060).

The average monthly full-time equivalent number of persons employed by Crosscare during the year was 371 (2021: 368).

	2022 Number	2021 Number
Advocacy Services	15	15
Central Services	30	26
Community Outreach	-	5
Drug & Alcohol	1	1
Echlin House	15	16
Education, Training & Voluntary	2	2
Food Services	9	9
Homeless Services	149	147
North Dublin Youth Services	31	29
Outdoor Learning	5	5
South Dublin & Wicklow	49	50
Travellers	9	9
West Dublin Youth Services	31	32
Young People at risk services	22	19
Youth information	<u>3</u>	<u>3</u>
	<u>371</u>	<u>368</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 2022

12. TANGIBLE ASSETS

	Land and Buildings €	Premises €	Improvements to premises €	Office equipment €	Commercial vehicles €	Total €
Cost						
At 1 January 2022	9,033,463	177,608	2,286,323	1,194,753	338,176	13,030,323
Additions	–	–	478,797	–	–	478,797
Disposals	(1,433,999)	–	–	–	–	(1,433,999)
At 31 December 2022	<u>7,599,464</u>	<u>177,608</u>	<u>2,765,120</u>	<u>1,194,753</u>	<u>338,176</u>	<u>12,075,121</u>
Accumulated						
Depreciation						
At 1 January 2022	542,008	175,598	1,619,337	1,182,743	248,436	3,768,122
Charge for the year	166,330	2,010	112,767	2,930	18,840	302,877
Disposals	(100,380)	–	–	–	–	(100,380)
At 31 December 2022	<u>607,958</u>	<u>177,608</u>	<u>1,732,104</u>	<u>1,185,673</u>	<u>267,276</u>	<u>3,970,619</u>
Net book value						
At 31 December 2022	<u>6,991,506</u>	–	<u>1,033,016</u>	<u>9,080</u>	<u>70,900</u>	<u>8,104,502</u>
At 31 December 2021	<u>8,491,455</u>	<u>2,010</u>	<u>666,871</u>	<u>12,124</u>	<u>89,740</u>	<u>9,262,200</u>

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

13. INTANGIBLE ASSETS

Cost		Software
	€	
At 1 January 2022		43,295
At 31 December 2022		<u>43,295</u>
Accumulated Amortisation		
At 1 January 2022		43,295
Charge for the year		–
At 31 December 2022		<u>43,295</u>
Net book value		
At 31 December 2022		–
At 31 December 2021		–

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

14. INVESTMENTS		
	2022	2021
	€	€
At beginning of year	127,049	480,390
Davy fixed interest fund redemption	-	(315,868)
Unrealised (loss) / gain on revaluation	-	(7,745)
Drawdown of endowment fund	<u>(34,448)</u>	<u>(29,728)</u>
At end of year	<u>92,601</u>	<u>127,049</u>
<i>Comprised as follows:</i>		
Endowment fund (Note 19)	92,461	126,909
Prize bonds	<u>140</u>	<u>140</u>
	<u>92,601</u>	<u>127,049</u>
15. DEBTORS		
	2022	2021
	€	€
Amounts falling due within one year		
State and Local Government grants due	1,159,032	335,194
Prepayments	150,525	391,019
Other debtors	<u>224,604</u>	<u>121,330</u>
	<u>1,534,161</u>	<u>847,543</u>
All debtors are due within one year.		
16. CREDITORS		
	2022	2021
	€	€
Amounts falling due within one year		
Deferred income (Note 17)	3,459,670	2,632,661
Trade creditors and accruals	1,556,855	1,693,376
Taxation and social welfare creditors	<u>371,374</u>	<u>368,982</u>
	<u>5,387,899</u>	<u>4,695,019</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

16. CREDITORS *(continued)*

Trade creditors

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

Accruals

The terms of the accruals are based on underlying contracts.

Taxes and social welfare costs

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

17. DEFERRED INCOME

	2022 €	2021 €
At beginning of year	2,632,661	1,980,985
Received during the year	2,492,320	1,950,822
Released to income	<u>(1,665,311)</u>	<u>(1,299,146)</u>
At end of year	<u>3,459,670</u>	<u>2,632,661</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.

18. CAPITAL GRANTS

	2022 €	2021 €
At beginning of year	41,468	60,395
Amortisation for year	<u>(16,465)</u>	<u>(18,927)</u>
At end of year	<u>25,003</u>	<u>41,468</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

19. 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 2022	10,136,735	1,280,831	126,909	11,544,475
Income	1,869,012	22,950,623	-	24,819,635
Expenditure	(1,208,140)	(23,224,508)	-	(24,432,648)
Return of restricted endowment fund	-	-	(34,448)	(34,448)
Transfer from unrestricted	<u>(702,983)</u>	<u>702,983</u>	<u>-</u>	<u>-</u>
At 31 December 2022	<u>10,094,624</u>	<u>1,709,929</u>	<u>92,461</u>	<u>11,897,014</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

19. STATEMENT OF FUNDS *(continued)*

Prior Year

	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Fund €	Total €
At 1 January 2021	10,222,494	847,711	156,637	11,226,842
Income	1,817,922	21,920,571	–	23,738,493
Expenditure	(1,338,159)	(22,045,228)	–	(23,383,387)
Investment gain	(7,745)	–	–	(7,745)
Return of restricted endowment fund	–	–	(29,728)	(29,728)
Transfer from unrestricted	<u>(557,777)</u>	<u>557,777</u>	<u>–</u>	<u>–</u>
At 31 December 2021	<u>10,136,735</u>	<u>1,280,831</u>	<u>126,909</u>	<u>11,544,475</u>

The funds of the charity comprise the following:

Current year

	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Fund €	Total €
Represented by:				
Fixed assets	8,104,502	–	–	8,104,502
Investments	140	–	92,461	92,601
Current assets	7,402,884	1,709,929	–	9,112,813
Current liability	(5,387,899)	–	–	(5,387,899)
Capital grants	<u>(25,003)</u>	<u>–</u>	<u>–</u>	<u>(25,003)</u>
	<u>10,094,624</u>	<u>1,709,929</u>	<u>92,461</u>	<u>11,897,014</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

19. STATEMENT OF FUNDS *(continued)*

Prior year

	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Fund €	Total €
Represented by:				
Fixed assets	9,262,200	–	–	9,262,200
Investments	140	–	126,909	127,049
Current assets	5,610,882	1,280,831	–	6,891,713
Current liability	(4,695,019)	–	–	(4,695,019)
Capital grants	(41,468)	–	–	(41,468)
	<u>10,136,735</u>	<u>1,280,831</u>	<u>126,909</u>	<u>11,544,475</u>

20. FINANCIAL COMMITMENTS

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

	2022 €	2021 €
In one year or less	191,999	187,401
In more than one year, but not more than five years	151,209	213,429
In more than five years	<u>–</u>	<u>–</u>
	<u>343,208</u>	<u>400,830</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

21. FINANCIAL INSTRUMENTS

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

	2022	2021
	€	€
Financial assets that are debt instruments measured at amortised cost		
Investments	92,601	127,049
State and Local Government grants due and other debtors	1,383,636	456,524
Cash at bank and in hand	<u>7,578,652</u>	<u>6,044,170</u>
	<u>9,054,889</u>	<u>6,627,743</u>
	2022	2021
	€	€
Financial liabilities measured at amortised cost		
Trade creditors and accruals	<u>1,556,855</u>	<u>1,693,376</u>
	<u>1,556,855</u>	<u>1,693,376</u>

22. RELATED PARTIES

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

Transactions with the Archdiocese of Dublin, a related party, pertain to a payment from the Archdiocese of €121,720, as a contribution towards the upgrade of St. Mary’s (2021: €378,280).

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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

23. 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 €470,090 (2021: €465,974), comprised as follows:

	2022 €	2021 €
Defined contribution pension scheme	<u>470,090</u>	<u>465,974</u>
	<u>470,090</u>	<u>465,974</u>

24. POST BALANCE SHEET EVENTS

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

25. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board of Crosscare on 23rd March 2023.