

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 2023

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

REPORT AND FINANCIAL STATEMENTS 2023

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

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Ms. Evelyn Cregan (Chairperson)
Mr. Frank O'Connell
Sr. Marian Harte
Mr. David Clancy
Mr. Declan Harmon
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 2023.

Background / History

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

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

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

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

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

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

Vision & Mission

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

Values

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

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

Servant Leadership

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

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Who we serve

We serve people who

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

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

Our services fall under the following categories:

Homeless, Housing & Welfare Support

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

Crosscare Youth

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

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

Migrants, Refugees & Emigrants

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

Community Café and Food

Food Poverty Support

We are dedicated to creating long term, sustainable outcomes for those experiencing food poverty.

We support people and families with emergency food provision and give them assistance in addressing the underlying causes of food poverty.

Community Café

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

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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 operates as an incorporated Company called St. Laurence O'Toole Catholic Social Care CLG. This Company was incorporated on 9 June 2017 as a Company limited by guarantee.

Operational Management Overview

Day to day responsibility for the implementation of the Company's programmes is located with the Chief Executive Officer, Conor Hickey. The Directors and the CEO are resourced and supported in their respective roles, duties and responsibilities by approximately 386 employees and substantial contribution from volunteer workers.

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

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

Our Governance

Crosscare views its governance structure as of utmost importance to enable it to deliver its services effectively in a manner that holds it accountable to all interested parties, including its service users, funders, donors, staff and volunteers. We aim to comply with best practices concerning corporate governance requirements, using the guidance set out in the Charities Governance Code as the minimum standard to apply. During 2023 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.

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

Attendance Schedule for each Board Member

Board Attendance											
2023	Jan	Feb	Mar	April	May	June	Sept	Oct	Nov	Dec	Total
Zoom/Physical	Physical	Physical	Physical	Zoom	Physical	Zoom	Physical	Physical	Zoom	Zoom	
Frank O'Connell	1	1	1	1	1	1	0	0	1	1	8
Evelyn Cregan	1	1	1	1	1	1	1	1	1	1	10
Declan Harmon	1	1	1	1	1	1	0	1	1	1	9
Gerard Whyte	1	1	1	0	1	1	1	0	1	1	8
Sr. Marian Harte	1	1	1	0	0	1	1	1	0	1	7
David Clancy	1	0	0	1	0	1	0	1	1	1	6
Mary Brennan	1	1	1	1	1	1	1	0	1	1	9
	7	6	6	5	5	7	4	4	6	7	57
Zoom											

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

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

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

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

Induction Policy for Board Members

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

Related Party Transactions

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

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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. During 2023, this register was reviewed by the management team, the organisation's Governance and Risk Committee and by Crosscare's full Board.

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

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

During 2023, 3 new risks were added and 1 risk was removed from the register. Our register identifies 35 risk areas covering a range of both financial and non-financial areas. The following table shows the top 7 risks in Crosscare and the mitigating measures taken.

Type	Risk	Countermeasures
Health and Safety (H&S)– Accidents & injuries	Crosscare provides services to vulnerable people across 90 premises. The risk of injury and/or loss of life due to key H&S areas is significant particularly in relation to our residential services where clients are living. Key areas of focus include - Fire, Motor accidents, Maintenance works, Food Handling, Warehouse Management, Managing Contractors, Identification of hazards, Job specific training.	<ul style="list-style-type: none">• H&S Management system in place across the organisation with identified Subject Matter experts on key areas.• External consultant engaged on an ongoing retainer to support our H&S programme.• Health and Safety plans for each individual project are in place and are the responsibility of the local manager• Fire safety measures are in place in accordance with recommended best practice and regular reviews of fire safety precautions are in place.• 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.	<ul style="list-style-type: none">• 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.	<ul style="list-style-type: none"> • Counselling services for staff • Staff support sessions • HR resources • 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	<ul style="list-style-type: none"> • Follow public advice. • Activate cross-Crosscare oversight group and link tightly with Crosscare Board. • Link with government and not-for-profit partners as relevant. • Learn from how we responded to crises to date.
Financial – Church Collections	Reduction in church attendance following covid pandemic restrictions will have negative impact on church collection income	<ul style="list-style-type: none"> • Developing alternative approach to church collections that will allow parishioners to donate to Crosscare.
Ethos & Strategy – Voluntary Youth Clubs and Summer Projects	Volunteers not adhering to criteria for affiliation. Volunteers not observing code of good practice.	<ul style="list-style-type: none"> • Volunteer Policy in place. • Training in place for volunteers. • Code of good practice in place and training given on same.
Ethos & Strategy – Staff resource & retention	Insufficient suitably qualified and experienced staff to run our programmes	<ul style="list-style-type: none"> • Continue recruitment days and increased use of social media to advertise roles. • Improve salaries where possible within our means. • Continue to look into graduate and other options. • Staff training programme.

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Health and Safety

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

Statutory Support and use of grant income

Crosscare does not engage in significant public fundraising activities. It relies for the most part on working in partnership with the statutory organisations who have responsibility for youth and social care and support. The income we receive from our church collections in Diocesan parishes and our annual appeal for Crosscare play a critical role in our work and are integral in our links with the wider diocesan community. Crosscare’s overall strategy is aligned with the aims of the statutory sector and we put great emphasis in working alongside the statutory sector to deliver the best possible outcomes for our service users, clients and young people.

Overview of our Work

2023: The *Faith to Action* Five-Year Strategy

2023 saw the entire Crosscare organisation, service users, volunteers and staff come together to input into the final four-year strategy – “Faith to Action 2024-2029”.

The process began in earnest at the start of the year, with a meeting of the Board and the Senior Management Team taking a high-level examination of the process and how the strategy would evolve.

A cross-organisational strategy sub-group was established to coordinate the process for the following months. Every project in Crosscare was involved in identifying and feeding back to the group the issues they were experiencing on the front line and the progress and achievements they would like to see Crosscare reach over the next five years.

Alongside the internal consultation process, speakers were invited to address staff, volunteers and service users. These included social policy experts, civil society activists for change, stakeholders and campaigners for social justice. This part of the process was designed to bring further insights into our client group's issues and the potential for positive, lasting change.

As drafts of the key topics emerging from the consultation came together, there was further discussion with the Board, the Archdiocese, funders and stakeholders. This culminated in a one-day session for the entire organisation in October, where critical topics for inclusion in the final strategy document emerged through workshops and with inputs from the Chair of the Board and the Patron, among others.

The Senior Management Team processed the workshop material and developed a final strategy document.

The *Faith to Action* Strategy has four overarching areas of focus;

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

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

To:

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

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

Homeless Services

Outcomes for 2023

In 2023, Crosscare provided placements to over 800 individuals and families experiencing homelessness.

The ongoing housing and accommodation crisis remain very challenging. Hundreds of people we work with are still unable to find an alternative to homeless accommodation. Our teams supported 72 individuals and 15 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; this continued in 2023. This was often linked to public sector pay increases not being passed on to the voluntary sector. This meant, at times, staff covering extra shifts or operating with minimum staffing levels.

Children's Residential

Last year, our children's residential service, Echlin House, provided 35 placements for young people. Positively, the majority were able to move on from the service. However, there was increasing pressure due to the lack of placements for young people and young people turning 18 and leaving care. The team in Echlin continued to provide a high level of care and support to each young person. Challenges have increased with the state not funding full cost recovery and staff pay rates.

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Crosscare Links and Advice Network (CLAN)

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

In 2023, staff met with service users for one-on-one support for almost 500 sessions. Staff visited 54 service users in their homes as some could not come to the office due to health issues. 303 people attended our social groups throughout the year, with 1,280 contacting CLAN by phone for support.

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

Crosscare After Care Service (CAS)

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

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

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

In Reach Service

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

Over the last year, we have also been asked to support people in 4 other locations. Our In Reach team worked with over 1,400 people in 2023. This includes single people, couples, and families in locations across Dublin.

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Youth Services

In 2023, Crosscare Youth Services continued their innovative and targeted work with thousands of young people needing support. Our Youth Services increased outdoor youth provision, street work, detached work, and outreach throughout the year.

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

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

Just some examples of innovations and successes in 2023 include:

- Dundrum led an interagency working group in partnership with the Gardai and CYPSC (Children & Young Peoples Services Committee) to roll out Restorative Practice Training to front-line staff.
- Outdoor Learning held a fantastic 3-Day Youth Diversion Camp in Lough Dan. The event was attended by ten teams of young people from Crosscare projects, and there was a visit by the Minister for State at the Department of Justice, James Browne TD.
- East Wicklow introduced its first young Carers Group session in Arklow, supported by Family Carers Ireland.
- Youth Information received the European Quality Label Award at the Infonomics Conference in Limerick.
- Ronanstown facilitated a SafeTALK Community Event with the HSE Resource Office for Suicide Prevention. This included launching the North Clondalkin short film “*It’s Safe To Talk To Me*”.
- Swords and Finglas Youth Services participated in the HERO programme - an inter-agency, cross-border event in Belfast.
- The Outdoor Learning Team continued to develop their skills, with the team completing their Mountain Skills II course in Wicklow.
- East Wicklow received a Rainbow Award from BeLonG To for their work supporting LGBT young people in Wicklow over the last ten years. Minister of State with responsibility for Mental Health, Mary Butler presented the award.
- The Tallaght Travellers team was involved in interagency collaboration and the Tusla-led Traveller Parenting Support Programme, supported by Roderic O’Gorman, Minister for Children, Equality, Disability, Integration and Youth. Tallaght’s new Family Link Worker also commenced employment.
- Ballymun Traveller Group was awarded for participating and video entry in a Human Rights Event.
- Lucan’s Youth Service led the *Big Tree Arts Project*, which included a photography display on the importance of community at Adamstown Train Station.
- Ronanstown Youth Service’s Campus Group came first in the Eco–Unesco’s Young Environmentalist Awards 2023 for their Fairy Garden display.
- The Crosscare Irish Youth Music Awards selection night in Ronanstown was a big success, with lots of parents watching their children perform, and the winners got to perform at the RDS in May at the National Finals.
- Our youth service in Ballybough reached the finals of the Fresh Film Festival.
- Bray Chamber of Commerce presented Bray Youth Service with an Endeavour Award in the Mermaid Theatre for their work in the Seomra.

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Funded by the Department of Children, Equality, Disability, Integration & Youth, our targeted, universal Youth Services are part of the UBU, Your Place, Your Space. We completed the final year of the UBU 3-year cycle in 2023 with all projects assessed as Green, which means they are completely compliant with the scheme rules, and our governance levels are at a very high standard. 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.

Crosscare Counselling Services

2023 saw the continued development of the Crosscare Counselling Service. The service continues to operate under one management structure, and to this end, there was a reduction in waiting lists in 2023. The Counselling Programme continues to move out into services, which saw counselling services embedded in Swords, Finglas and Dundrum in 2023. Almost 700 people received counselling services in 2023.

Voluntary Youth Clubs & Summer Projects

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

In 2023, almost 3,000 young people participated in 47 Crosscare voluntary youth clubs. This work was made possible through the extraordinary effort of over 500 volunteers working with these young people.

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

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

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

Crosscare Food Services

Food Poverty Case Work Service and Portland Community Café

By early 2023, Crosscare replaced all its food banks with a *Food Poverty Case Work Service*. As well as giving food supplies, the caseworkers help people resolve the problems that led them into food poverty; examples can include low-paid and precarious employment, rising rents and energy costs, inability to access social welfare, addiction or domestic violence.

By the end of the year, the Case Work service had expanded to 7 locations - Finglas, Blanchardstown, Coolock, Dublin 1, Nutgrove, Jobstown, and Ronanstown. Among our service users are people at risk of homelessness, older people and people with addiction issues or their family members, migrants, Travellers and the Roma Community.

In 2023, we supported over 400 two-parent families, 350 parenting-alone families, 290 single people and several students (over 18 years). We helped almost 1,500 adults and 1,525 children and distributed over 2,000 food hampers.

The Department of Social Protection selected our Food Service in Dublin as one of three to receive funding for a pilot programme of this food and casework model.

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In 2023, we closed our Community Café in Dun Laoghaire. The Community Café in Dublin 1 was revamped and renamed “The Portland Café”. It continues to serve low-cost breakfasts and lunches from Monday to Friday. It serves as the city centre base for our food poverty casework service and is also a location for local community members to come together for events and training. In 2023, the Portland Café served 6,402 meals and hosted multiple community events.

Crosscare Food Services is funded through our catering service for other Crosscare services (14,600 meals were prepared for Crosscare Homeless Services), donations, philanthropic grants and statutory funding.

Crosscare Information & Advocacy Service comprises four projects: Housing and Welfare Information, Refugee Service, Migrant Project and the Irish Diaspora Support Project. The four projects have discrete target client groups and areas of expertise but work collaboratively on common areas.

The projects work toward a common goal of increased stability and quality of life for vulnerable and marginalised populations, including people who are at-risk or currently experiencing homelessness, those with low or no income and those experiencing social exclusion or marginalisation.

In 2023, Crosscare Information and Advocacy Service had almost 13,000 contacts (in-person meetings, phone calls, e-mails) with over 6,000 households (nearly 12,000 people).

52% of our clients were single people, 43% were families, 4% were couples, and 1% were others. Most of our clients are from migrant backgrounds, with 67% non-EEA, 14% EEA, 15% Irish (including naturalised Irish), 1% from the UK, and 3% not disclosed.

The work in 2023 was significantly impacted by the war in Gaza and the two periods (mid and end of 2023) when International Protection applicants were not offered accommodation. We developed a response to International Protection applicants without accommodation that involved information provision and material support. Our Irish Diaspora Support Project directly supported 12 families (with Irish nationality) that returned to Ireland from Gaza.

Crosscare Information and Advocacy Service maximises its impact by delivering training on migrant rights, collaborative working and participation in strategic forums. We have developed strong working relationships throughout the homeless, welfare, immigration and health sectors to avoid duplication of work, make effective referrals, and, where helpful, engage in joint case work and lobbying.

Crosscare Information and Advocacy services are funded by several Government Departments and with EU and national grants and donations.

Advocacy in Action

Crosscare's extensive range of front-line work in homelessness, food poverty, and young people and migrants, among other areas, is used in many ways to influence decision-makers to try and improve public policies and services for those most in need.

Crosscare teams make submissions to the Government as state programmes and policies are being developed or reviewed. In 2023, submissions were made to the Department of Housing on the *'Note for consultation on a proposed amendment to the homelessness-related aspects of the 1988 Housing Act'* and to the Department of Justice on the *'Review of the Non-EEA Family Reunion Policy'*.

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Crosscare participates in, and in some cases leads, a wide range of committees and networks to improve the lives of those we serve. These may include Crosscare's participation in campaigns such as the National Youth Council of Ireland's '*Youth Work Changes Lives*' campaign to increase youth work funding and the Children's Residential and Aftercare Voluntary Association's campaign to address severe issues in the care system.

Crosscare engages in lobbying politicians and decision-makers when we believe our experience of working with those most in need can make a difference. Crosscare made 10 Lobbying returns in 2023.

Human Resources

Demands on Human Resources were significant in 2023, with over 250 new roles advertised throughout the year in Homeless Services, Youth Services, Counselling, Food Services, Information & Advocacy and Central Services. A new HR Senior Manager was appointed in July 2023. The HR team was subsequently restructured, and each HR staff member was given a lead on an area of responsibility.

Managers were provided additional support on employee relations and guidance to manage minor grievances arising locally, where possible. This reduced the number of formal employee relations grievances and disciplinaries towards the end of 2023.

Recruitment was a particularly busy area of work throughout the year. There was an increase in the number of posts due to new funding allocations. New advertising platforms, including LinkedIn and college websites, helped promote new roles. Some roles were re-advertised more than once, and the issue of salaries/pay parity across the sector remained an issue. The salary uplift in 2023 will hopefully substantially impact staff retention and satisfaction for 2024.

HR supported payroll to move to a new payroll system. A new HR Administrator is to be recruited in 2024. Stage Two of the rollout of the new HR database was completed in 2023, enabling staff to book and record leave online.

The Crosscare Strategy Conference was held in October 2023, and feedback received by HR from staff & clients/residents who attended was very positive. Strategy implementation for the next five years will begin in 2024.

Communications

In 2023, the Sharepoint/Intranet service was implemented for all staff, providing easy access to updated policies and practical information for staff, particularly new employees, and links to websites, social media platforms, Bookwhen, and HR locker.

A new Communications Policy was finalised and circulated. This informed the communications module of the Leadership and Management course. Students of the course completed comprehensive papers on how to best communicate their work, with many showing innovations in the area and ideas on how internal and external communications can develop.

An updated Fundraising policy was adopted and posted online before the annual Church collection in September and made available on the main Crosscare website's donate page.

Crosscare's social media platforms continue to grow the audience. An online application form was developed and made available online for the Teen Counselling service, enabling easier access for teenagers and their families and carers. New updated sections with better information on Summer Projects and Voluntary Youth

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DIRECTORS' REPORT

were also put on the website, and a dedicated page on our Volunteer programme, with an online application form.

For the September Annual Church Collection, appeal resources were made available to all staff online, and a communications pack was distributed to parishes before the collection. The Christmas Appeal focussed on the Food Poverty Casework service – it began with the official launch of the newly revamped Portland Café. Promotional videos were taken of the Café and staff for online distribution. Again, a suite of online promotional resources was made available and distributed online and via post to parishes throughout the Archdiocese and the existing donor base.

Communications collaborated with Crosscare Counselling and HSE on a new online campaign tackling problem gambling & gaming. The Communications officer from the Diaspora support project and Crosscare staff members worked together to produce a bespoke set of videos and social media assets to promote the new services.

A video and related image were available for the all-staff strategy conference day. With the assistance of external graphic design, a new poster was developed for the Faith to Action strategy for all services.

Safeguarding

Crosscare is committed to creating a safe, healthy and inclusive environment for all, particularly the children and young people we serve. There were 75 child safeguarding notifications made to Tusla in 2023 from Crosscare. This is an increase on the 2022 figure of 65. 772 Garda Vetting Applications were completed through the National Vetting Bureau in 2023. This is an increase from 2022 (746 applications). Crosscare remained involved in the Child Safeguarding Committee for the Youth Sector and held bi-annual meetings with the Diocesan Child Safeguarding Service.

GDPR

In 2023, the Crosscare policy on General Data Protection Regulation was updated, as were 11 of the 13 project-specific procedures documents. Ninety people attended six GDPR briefing sessions. 3 breaches were reported to the Data Protection Commissioner, and 14 data protection incidents were processed by Crosscare staff.

Financial performance

Income generated increased from €24.82m in 2022 to €26.20m in 2023, representing an increase of €1.38m year on year.

- Donations and legacies decreased by €0.75m, being €1.59m in 2022 compared to €0.84m in 2023 (47% decrease).

The 2022 income included a number of significant donations to help support our food services and towards the refurbishment of our St. Marys premises.

- Grants receivable increased by €2.40m.

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

DIRECTORS' REPORT

State & Local Authority Grants continue to be the primary on-going source of funding for services, providing €23.41m (89% of total income) in 2023 and €21.00m in 2022 (85% of total income in 2022). Grants by funder are detailed in Note 6 to the financial statements.

- Other income decreased by €268k, being €2.21m in 2022 compared to €1.94m in 2023 (12% decrease).

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

Expenditure and services

- Total expenditure for the year was €26.39m compared with €24.43m in 2022, an increase of €1.95m (8%).

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 2023. The final position shows an operating shortfall of €183k, representing 0.7 % of total income (2022: operating surplus €387k).

Financial position

Crosscare's year-end financial position shows total assets of €17.42m (2022: €17.31m).

This mainly includes the following at year end:

- Tangible assets of €7.9m (2022: €8.1m)
- Cash position of €8.6m (2022: €7.6m)
- Debtors of €0.8m (2022: €1.5m)

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

Investment powers, policy and performance

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

Changes in fixed assets

The movements in fixed assets are set out in Note 12 to the financial statements.

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

DIRECTORS' REPORT

Reserves

Reserve levels are monitored to ensure that they are maintained at a reasonable level in the context of planned expenditure, future commitments and working capital requirements. Total reserves at year end, in the amount of €8.73m (2022: €7.67m) in the form of cash in hand and investment assets were equivalent at year end to just under 3 month's average expenditure.

The overall level of reserves as at 31 December 2023 are as follows;

Unrestricted Reserves:	€ 9.9m	(2022: €10.1m)
Restricted Reserves:	€ 1.64m	(2022: €1.71m)
Restricted Endowment Reserves:	€ 92k	(2022: €92k)

As part of our strategic plan, we have identified the need to develop alternative sources of income and we are working towards increasing reserve levels in due course, despite the challenges.

Post Balance Sheet events

There are no material Post Balance Sheet events that require disclosure. We have reviewed the cash forecast for the next 12 months and believe that the organisation can continue in operation for 12 months from the date of signing these financial statements and on that basis the Directors believe it is appropriate for these financial statements to be prepared on a going concern basis.

Directors and Secretary

The names of the individuals who served as Directors at any time during the year ended 31 December 2023 and up to the date of approval of the financial statements are set out below. All Directors served for the entire year except as otherwise disclosed.

Ms Mary Brennan (resigned 15/2/24)
Mr. David Clancy
Ms. Evelyn Cregan (Chairperson)
Mr. Declan Harmon
Sr. Marian Harte
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 (Apr 3, 2024 13:02 GMT+1)

Evelyn Cregan
Director


David Clancy (Mar 28, 2024 18:08 GMT)

David Clancy
Director

Date: 21 March 2024

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 (Apr 3, 2024 13:02 GMT+1)

Evelyn Cregan


David Clancy (Mar 28, 2024 18:28 GMT)

David Clancy

Date: 21 March 2024

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 2023, 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 2023 and of its result for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ST. LAURENCE O'TOOLE CATHOLIC SOCIAL CARE CLG (OPERATING AS CROSSCARE)

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the Directors' report has been prepared in accordance with applicable legal requirements;
- the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited; and
- the financial statements are in agreement with the accounting records.

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

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of Sections 305 to 312 of the Act, which relate to disclosures of Directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of Directors for the financial statements

As explained more fully in the Directors' responsibilities statement set out on page 21, the Directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
ST. LAURENCE O'TOOLE CATHOLIC SOCIAL CARE CLG (OPERATING AS
CROSSCARE)**

Responsibilities of Directors for the financial statements (continued)

In preparing the financial statements, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

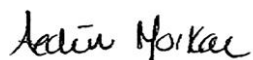
Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

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

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



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

12 April 2024

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

STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 December 2023

	Notes	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Funds €	Total 2023 €	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Funds €	Total 2022 €
Income and endowments from:									
Donations and legacies	5	378,629	463,813	–	842,442	934,561	658,443	–	1,593,004
Charitable activities:									
Grants receivable	6	–	23,412,676	–	23,412,676	1,581	21,002,123	–	21,003,704
Other income:									
– Other income	7	638,624	1,299,814	–	1,938,438	932,870	1,273,592	–	2,206,462
– Grants amortisation	17	–	10,000	–	10,000	–	16,465	–	16,465
		1,017,253	25,186,303	–	26,203,556	1,869,012	22,950,623	–	24,819,635
Expenditure									
Costs of activities in furtherance of the charity's objects	8	(545,542)	(25,841,000)	–	(26,386,542)	(1,208,140)	(23,224,508)	–	(24,432,648)
Net income / (expenditure)		471,711	(654,697)	–	(182,986)	660,872	(273,885)	–	386,987
Fund balances at beginning of year	18	10,094,624	1,709,929	92,461	11,897,014	10,136,735	1,280,831	126,909	11,544,475
Transfer from unrestricted funds	18	(580,824)	580,824	–	–	(702,983)	702,983	–	–
Return of restricted endowment fund	18	–	–	–	–	–	–	(34,448)	(34,448)
Fund balances at end of year	18	9,985,511	1,636,056	92,461	11,714,028	10,094,624	1,709,929	92,461	11,897,014

There are no recognised gains or losses other than the net income set out above. The notes on pages 28 - 49 form part of these financial statements. All income and expenditure derive from continuing activities.

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

BALANCE SHEET

31 December 2023

	Notes	2023 €	2022 €
FIXED ASSETS			
Tangible assets	12	7,933,635	8,104,502
Investments	13	<u>92,601</u>	<u>92,601</u>
		<u>8,026,236</u>	<u>8,197,103</u>
CURRENT ASSETS			
Debtors	14	751,623	1,534,161
Cash at banks and in hand		<u>8,637,298</u>	<u>7,578,652</u>
		<u>9,388,921</u>	<u>9,112,813</u>
CREDITORS			
Amounts falling due within one year	15	<u>(5,686,126)</u>	<u>(5,387,899)</u>
NET CURRENT ASSETS		<u>3,702,795</u>	<u>3,724,914</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		11,729,031	11,922,017
CREDITORS			
Amounts falling due after more than one year			
Capital grants	17	<u>(15,003)</u>	<u>(25,003)</u>
NET ASSETS		<u>11,714,028</u>	<u>11,897,014</u>
FUNDS			
Restricted funds	18	1,636,056	1,709,929
Restricted endowment fund	18	92,461	92,461
Unrestricted funds	18	<u>9,985,511</u>	<u>10,094,624</u>
TOTAL FUNDS	18	<u>11,714,028</u>	<u>11,897,014</u>

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

On behalf of the Board of Directors

Evelyn Cregan
Evelyn Cregan (Apr 3, 2024 13:02 GMT+1)

Evelyn Cregan

David Clancy
David Clancy (Mar 28, 2024 12:58 GMT)

David Clancy

Date: 21 March 2024

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

STATEMENT OF CASHFLOWS

For the Year Ended 31 December 2023

	Notes	2023 €	2022 €
Cash flows from operating activities			
Net (expenditure) / income		(182,986)	386,987
Adjustments for:			
Depreciation of tangible fixed assets	12	304,533	302,877
Loss on disposal of tangible fixed assets		38,576	257,606
Amortisation of capital grants	17	<u>(10,000)</u>	<u>(16,465)</u>
Operating income before working capital changes		150,123	931,005
Decrease / (Increase) in debtors	14	782,538	(686,618)
Increase in creditors	15	<u>298,226</u>	<u>692,880</u>
Net cash provided by operating activities		<u>1,230,887</u>	<u>937,267</u>
Cash flows from investing activities			
Proceeds from disposal of fixed assets		-	1,076,012
Acquisition of tangible fixed assets	12	<u>(172,241)</u>	<u>(478,797)</u>
Cash (used in) / generated from investing activities		<u>(172,241)</u>	<u>597,215</u>
Net increase in cash at bank and in hand		1,058,646	1,534,482
Cash at bank and in hand at beginning of year		<u>7,578,652</u>	<u>6,044,170</u>
Cash at bank and in hand at end of year		<u>8,637,298</u>	<u>7,578,652</u>

On behalf of the Board of Directors


Evelyn Cregan (Apr 3, 2024 13:02 GMT+1)

Evelyn Cregan


David Clancy (Mar 28, 2024 18:28 GMT)

David Clancy

Date: 21 March 2024

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

1. GENERAL INFORMATION

St. Laurence O'Toole Catholic Social Care CLG (Operating as Crosscare) (the "Company") is a Company limited by guarantee and has no share capital. It is a public benefit entity. The registered office and principal place of business is 2 St. Mary's Place, Dublin 7, D07Y768. The nature of the Company's operations and its principal activities are set out in the Directors' Report.

These financial statements comprising the statement of financial activities, the balance sheet, the statement of cash flows and the related notes constitute the financial statements of St. Laurence O'Toole Catholic Social Care CLG for the financial year ended 31 December 2023.

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

Residential Services

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

Crosscare Links and Advice Network (CLAN)

Crosscare After Care Service (CAS)

Crosscare Inreach Service

Youth 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.

Crosscare Information & Advocacy Services

Food Poverty Services

- The Portland Café, Portland Row, Dublin 1.

Crosscare Counselling Services

- Drug & Alcohol Programme
- Teen Counselling

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

2. STATEMENT OF COMPLIANCE

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of preparation

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

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

b) Income and endowments

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

b) Income and endowments (continued)

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

c) Expenditure

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

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.

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Restricted Endowment fund

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

e) Employee benefits

Short term benefits

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

Retirement benefits – Defined contribution pension scheme

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

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

f) Taxation

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

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

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

g) Tangible fixed assets and depreciation

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

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

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

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

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

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

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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

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

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.

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.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

m) Deferred income

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

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

Going concern

Management have prepared a cashflow forecast for the next 12 months outlining most likely and worst case scenarios. Key judgements and assumptions underpinning these forecasts are that statutory funding, at a minimum, will continue at a similar level to previous years. Based on this forecast, the Directors are of the view that the organisation will continue in operational existence and will be in a position to meet its debts as they fall due for a period of 12 months from the date of approval of these financial statements. On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the Company was unable to continue as a going concern.

b) Key sources of estimation uncertainty

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

Valuation of donated premises

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

The net book value of donated tangible fixed assets at the financial year end date was €3,133,1778 (2022: 3,202,743)

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

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

b) Key sources of estimation uncertainty(continued)

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.

Provision for bad debt and doubtful debts

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

5. DONATIONS AND LEGACIES

	Unrestricted Funds €	Restricted Funds €	Total 2023 €	Unrestricted Funds €	Restricted Funds €	Total 2022 €
Diocesan funds	–	9,000	9,000	–	197,195	197,195
Church collections	302,683	–	302,683	346,429	–	346,429
Donations	51,902	454,813	506,715	481,195	461,248	942,443
Annual appeal	23,944	–	23,944	65,798	–	65,798
Bequests	<u>100</u>	–	<u>100</u>	<u>41,139</u>	–	<u>41,139</u>
	<u>378,629</u>	<u>463,813</u>	<u>842,442</u>	<u>934,561</u>	<u>658,443</u>	<u>1,593,004</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

6. GRANTS RECEIVABLE

	2023	2022
Grantor	€	€
Dublin City Council	6,791,470	6,206,709
Department of Justice, Equality & Law Reform	3,444,274	2,263,241
ETB Dublin & Dun Laoghaire	3,423,744	3,430,344
TUSLA	2,556,391	2,446,136
Department of Children, Equality, Disability, Integration and Youth (DCEDIY)	2,225,034	1,992,144
Northern Area Health Board (NAHB)	941,700	948,489
East Coast Area Health Board	820,184	793,698
ETB Kildare & Wicklow	745,754	734,223
NAHB: Addiction Services	578,428	445,232
Department of Social Protection (CE) Scheme Wages	485,058	466,447
City of Dublin Youth Service Board	429,820	392,477
Government of Ireland: Emigrant Support Programme	205,562	172,116
North Dublin Drugs & Alcohol Task Force	181,073	181,073
South West Area Health Board	166,904	237,254
Small Grants	130,100	135,809
Dun Laoghaire Rathdown County Council	81,704	59,304
Pobal	69,392	-
South Dublin County Council	34,613	26,790
Superannuation contributions	24,997	24,625
Department of Social & Family Affairs	24,300	-
Leargas	22,132	20,983
Department of Social Protection (CE) Scheme Materials	16,449	15,856
Health Service Executive	8,160	-
Department of Social Protection (CE) Scheme Training	3,904	7,824
Fingal County Council	1,529	2,930
	<u>23,412,676</u>	<u>21,003,704</u>

All grants receivable are classified as restricted funds, except for Dublin City Council grants amounting to €Nil (2022: €1,581).

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

7. OTHER INCOME

Current Year

	Unrestricted Funds €	Restricted Funds €	Total 2023 €
Rental income in kind	603,180	—	603,180
Food bank contributions in kind	—	235,731	235,731
Client contributions	—	349,775	349,775
Food bank contributions	—	32,328	32,328
Fees	—	47,561	47,561
Sundry income receipts	5,444	83,172	88,616
Rental income	30,000	291,746	321,746
Staff fundraising	—	—	—
Food centre contributions	—	21,728	21,728
Other non-statutory grants	—	<u>237,773</u>	<u>237,773</u>
	<u>638,624</u>	<u>1,299,814</u>	<u>1,938,438</u>

Prior 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>

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

8. EXPENDITURE ANALYSIS

Current year

	Staff Costs €	Purchases & Overheads €	Administration & Maintenance Recharges €	2023 €
Homeless Services	6,177,615	2,368,698	528,237	9,074,550
South Dublin & Wicklow Youth Services	2,428,257	961,030	16,835	3,406,122
Food Services	483,737	538,766	41,016	1,063,519
Young People at Risk	1,318,693	650,562	79,208	2,048,463
West Dublin Youth Services	1,721,292	671,277	6,029	2,398,598
North Dublin Youth Services	1,711,517	741,848	4,482	2,457,847
Echlin House	919,242	179,909	51,027	1,150,178
Advocacy Services	946,535	185,661	47,225	1,179,421
Central Youth Services	1,359,848	232,827	-	1,592,675
Travellers	387,680	77,459	537	465,676
Outdoor Learning	110,121	55,705	-	165,826
Community Outreach	-	19,104	8,512	27,616
Education, Training & Voluntary Clubs	108,874	128,345	-	237,219
Youth Information	178,835	26,659	-	205,494
Community College	108,655	39,625	3,438	151,718
Drug & Alcohol	82,097	39,005	3,876	124,978
Respite Houses	918	82,791	7,391	91,100
Total expenditure: Restricted funds	18,043,916	6,999,271	797,813	25,841,000
Central Services: Unrestricted funds	856,861	486,494	(797,813)	545,542
Total Expenditure	18,900,777	7,485,765	-	26,386,542

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

8. EXPENDITURE ANALYSIS (continued)

Previous year				
	Staff Costs	Purchases &	Administration	2022
	€	Overheads	& Maintenance	€
		€	Recharges	
			€	
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	-	45,986	2,594	48,580
Education, Training &				
Voluntary Clubs	99,503	115,418	-	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 2023

8. EXPENDITURE ANALYSIS (continued)

Included within expenditure costs are support costs as follows:

Support Cost	Description	Raising funds €	Youth work €	Social care €	Grand total 2023 €	Grand total 2022 €	Basis of allocation
Governance	Audit fee	-	10,022	17,653	27,675	27,060	Headcount
	CEO, administration, finance, HR, payroll, practice development, volunteers, staff cost	-	900,957	535,672	1,436,629	1,288,839	Some roles funded by specific grant, others allocated based on headcount in programmes that are supported
Information Technology	Outsourced IT support contract	-	63,448	104,447	167,895	172,705	Headcount
Total		=	<u>974,427</u>	<u>657,772</u>	<u>1,632,199</u>	<u>1,488,604</u>	

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

9. NET INCOME/ (EXPENDITURE)

	2023 €	2022 €
Net income/ (expenditure) is stated after charging:		
Depreciation (Note 12)	304,533	302,877
Auditor's remuneration (including VAT)	27,675	27,060
Defined contribution pension cost	<u>582,394</u>	<u>470,090</u>

10. EMPLOYEE INFORMATION

	2023 €	2022 €
Wages and salaries	16,534,435	14,803,495
Social security costs	1,744,244	1,560,017
Pension costs	582,394	470,090
Other compensation cost	<u>39,704</u>	<u>58,837</u>
	<u>18,900,777</u>	<u>16,892,439</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 31/12/2023	Number 31/12/2022
Band (excluding employer's PRSI)		
€60,000 - €70,000	16	9
€70,001 - €80,000	5	3
€80,001 - €90,000	2	4
€90,001 +	<u>6</u>	<u>3</u>
	<u>29</u>	<u>19</u>

Crosscare's Chief Executive is the highest paid employee with a basic salary of €141,536 (2022: €141,536). Additional payroll benefits include 5% contribution in lieu of pension and car allowance (€4k). The CEO is also a member of a health insurance scheme. This is the total remuneration package for the CEO.

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

10. EMPLOYEE INFORMATION *(continued)*

Key management personnel

The Board consider the Chief Executive Officer and Senior Management team to be the key management personnel of the charity. The total remuneration paid to these 8 employees including employers' PRSI was €811,778 (2022: 7 employees: €689,558).

The average monthly full-time equivalent number of persons employed by Crosscare during the year was 386 (2022: 371).

	2023 Number	2022 Number
Advocacy Services	17	15
Central Services	31	30
Drug & Alcohol	1	1
Echlin House	16	15
Education, Training & Voluntary	2	2
Food Services	8	9
Homeless Services	147	149
North Dublin Youth Services	41	31
Outdoor Learning	5	5
South Dublin & Wicklow	53	49
Travellers	10	9
West Dublin Youth Services	29	31
Young People at risk services	23	22
Youth Information	<u>3</u>	<u>3</u>
	<u>386</u>	<u>371</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 2023

12. TANGIBLE ASSETS

	Land and Buildings €	Premises €	Improvements to premises €	Office equipment €	Commercial vehicles €	Total €
Cost						
At 1 January 2023	7,599,464	177,608	2,765,120	1,194,753	338,176	12,075,121
Additions	-	-	57,291	-	114,950	172,241
Disposals	-	-	(140,278)	-	-	(140,278)
At 31 December 2023	<u>7,599,464</u>	<u>177,608</u>	<u>2,682,133</u>	<u>1,194,753</u>	<u>453,126</u>	<u>12,107,084</u>
Accumulated						
Depreciation						
At 1 January 2023	607,958	177,608	1,732,104	1,185,673	267,276	3,970,619
Charge for the year	151,989	-	119,165	3,044	30,335	304,533
Disposals	-	-	(101,703)	-	-	(101,703)
At 31 December 2023	<u>759,947</u>	<u>177,608</u>	<u>1,749,566</u>	<u>1,188,717</u>	<u>297,611</u>	<u>4,173,449</u>
Net book value						
At 31 December 2023	<u>6,839,517</u>	<u>-</u>	<u>932,567</u>	<u>6,036</u>	<u>155,515</u>	<u>7,933,635</u>
At 31 December 2022	<u>6,991,506</u>	<u>-</u>	<u>1,033,016</u>	<u>9,080</u>	<u>70,900</u>	<u>8,104,502</u>

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

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

13. INVESTMENTS

	2023 €	2022 €
At beginning of year	92,601	127,049
Drawdown of endowment fund	-	(34,448)
At end of year	<u>92,601</u>	<u>92,601</u>
<i>Comprised as follows:</i>		
Endowment fund (Note 18)	92,461	92,461
Prize bonds	<u>140</u>	<u>140</u>
	<u>92,601</u>	<u>92,601</u>

14. DEBTORS

	2023 €	2022 €
Amounts falling due within one year		
State and Local Government grants due	286,360	1,159,032
Prepayments	284,912	150,525
Other debtors	<u>180,351</u>	<u>224,604</u>
	<u>751,623</u>	<u>1,534,161</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

15. CREDITORS

	2023 €	2022 €
Amounts falling due within one year		
Deferred income (Note 16)	4,119,571	3,459,670
Trade creditors and accruals	1,161,389	1,556,855
Taxation and social welfare creditors	<u>405,166</u>	<u>371,374</u>
	<u>5,686,126</u>	<u>5,387,899</u>

CREDITORS

Trade creditors

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

Accruals

The terms of the accruals are based on underlying contracts.

Taxes and social welfare costs

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

16. DEFERRED INCOME

	2023 €	2022 €
At beginning of year	3,459,670	2,632,661
Received during the year	3,159,329	2,492,320
Released to income	<u>(2,499,428)</u>	<u>(1,665,311)</u>
At end of year	<u>4,119,571</u>	<u>3,459,670</u>

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

17. CAPITAL GRANTS

	2023 €	2022 €
At beginning of year	25,003	41,468
Amortisation for year	<u>(10,000)</u>	<u>(16,465)</u>
At end of year	<u>15,003</u>	<u>25,003</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

18. STATEMENT OF FUNDS

Restricted funds

These are monies made available to Crosscare for specific programmes.

Unrestricted funds

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

Restricted Endowment funds

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

Transfers

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

Current Year

	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Fund €	Total €
At 1 January 2023	10,094,624	1,709,929	92,461	11,897,014
Income	1,017,253	25,186,303	-	26,203,556
Expenditure	(545,542)	(25,841,000)	-	(26,386,542)
Transfer from unrestricted	<u>(580,824)</u>	<u>580,824</u>	—	—
At 31 December 2023	<u>9,985,511</u>	<u>1,636,056</u>	<u>92,461</u>	<u>11,714,028</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

18. STATEMENT OF FUNDS (continued)

Prior 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	(702,983)	702,983	-	-
At 31 December 2022	<u>10,094,624</u>	<u>1,709,929</u>	<u>92,461</u>	<u>11,897,014</u>

The funds of the charity comprise the following:

Current year

	Unrestricted Funds €	Restricted Funds €	Restricted Endowment Fund €	Total €
Represented by:				
Fixed assets	7,933,635	-	-	7,933,635
Investments	140	-	92,461	92,601
Current assets	7,752,865	1,636,056	-	9,388,921
Current liability	(5,686,126)	-	-	(5,686,126)
Capital grants	(15,003)	-	-	(15,003)
	<u>9,985,511</u>	<u>1,636,056</u>	<u>92,461</u>	<u>11,714,028</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

18. STATEMENT OF FUNDS (*continued*)

Prior 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	(25,003)	-	-	(25,003)
	<u>10,094,624</u>	<u>1,709,929</u>	<u>92,461</u>	<u>11,897,014</u>

19. FINANCIAL COMMITMENTS

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

	2023 €	2022 €
In one year or less	136,808	191,999
In more than one year, but not more than five years	145,364	151,209
In more than five years	<u>-</u>	<u>-</u>
	<u>282,172</u>	<u>343,208</u>

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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

20. FINANCIAL INSTRUMENTS

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

	2023 €	2022 €
Financial assets that are debt instruments measured at amortised cost		
Investments	92,601	92,601
State and Local Government grants due and other debtors	466,711	1,383,636
Cash at bank and in hand	<u>8,637,298</u>	<u>7,578,652</u>
	<u>9,196,610</u>	<u>9,054,889</u>
	2023 €	2022 €
Financial liabilities measured at amortised cost		
Trade creditors and accruals	<u>1,161,389</u>	<u>1,556,855</u>
	<u>1,161,389</u>	<u>1,556,855</u>

21. RELATED PARTIES

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

In 2023, the charity received a donation from Archdiocese of Dublin, a related party amounting to €9,000 (2022: €121,720, contribution towards the upgrade of St. Mary's).

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 2023

22. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme for employees. The retirement benefit costs in the financial statements represent the contribution payable by the Charity during the year. The regular cost of providing retirement pensions and related benefits is charged to the Statement of Financial Activities. The total pension cost for the year was €582,394 (2022: €470,090), comprised as follows:

	2023 €	2022 €
Defined contribution pension scheme	<u>582,394</u>	<u>470,090</u>
	<u>582,394</u>	<u>470,090</u>

23. POST BALANCE SHEET EVENTS

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

24. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board of Crosscare on 21st March 2024.












Crosscare FS 2023 For signing

Final Audit Report

2024-04-03

Created:	2024-03-28
By:	Niamh O'Hara (niamh2@crosscare.ie)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAnJWxoyEPoykiwwmKqUEx50Pis9SA5s4A

"Crosscare FS 2023 For signing" History

-  Document created by Niamh O'Hara (niamh2@crosscare.ie)
2024-03-28 - 5:08:42 PM GMT- IP address: 144.2.242.135
-  Document emailed to david@clancytax.ie for signature
2024-03-28 - 5:15:08 PM GMT
-  Email viewed by david@clancytax.ie
2024-03-28 - 6:27:36 PM GMT- IP address: 89.101.232.30
-  Signer david@clancytax.ie entered name at signing as David Clancy
2024-03-28 - 6:28:53 PM GMT- IP address: 89.101.232.30
-  Document e-signed by David Clancy (david@clancytax.ie)
Signature Date: 2024-03-28 - 6:28:55 PM GMT - Time Source: server- IP address: 89.101.232.30
-  Document emailed to evelyn.cregan@gmail.com for signature
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-  Email viewed by evelyn.cregan@gmail.com
2024-04-03 - 10:43:59 AM GMT- IP address: 66.249.93.67
-  Signer evelyn.cregan@gmail.com entered name at signing as Evelyn Cregan
2024-04-03 - 12:02:44 PM GMT- IP address: 78.18.89.52
-  Document e-signed by Evelyn Cregan (evelyn.cregan@gmail.com)
Signature Date: 2024-04-03 - 12:02:46 PM GMT - Time Source: server- IP address: 78.18.89.52
-  Agreement completed.
2024-04-03 - 12:02:46 PM GMT