



THE CAPUCHIN DAY CENTRE FOR HOMELESS PEOPLE



Welcome to those in need.

*Celebrating 50 Years of God's Goodness
1969 – 2019*

**Annual Report and Financial Statements
for the year ended 31st December 2019.**



"Inspired by the spirit of St. Francis of Assisi, we at the Capuchin Day Centre welcome people in need of food aid who have no home or are socially excluded, and respecting their dignity, provide a caring pastoral, holistic and non-judgmental service responsive to their needs"

(Mission Statement)

Capuchin Day Centre for Homeless People
(A company limited by guarantee, not having a share capital)

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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DIRECTORS AND OTHER INFORMATION

Directors	Fr. Peter Rodgers ofm cap - (Chairperson) Bro. Kevin Crowley ofm cap (Founder/Co-Director/CEO) Fr. Sean Donohoe ofm cap (Co-Director) Mr. Patrick W. McGonagle (Vice Chairperson/Director) Sr. Regina Campbell (Director) Ms. Áine Reidy (Director) appointed July 2019
Management Committee	Fr. Peter Rodgers ofm cap (Chairperson) Bro. Kevin Crowley ofm cap (Founder/Co-Director/CEO) Fr. Sean Donohoe ofm cap (Co-Director) Patrick W. McGonagle (Vice Chairperson/Director) Sr. Regina Campbell (Director) Ms. Áine Reidy (Director) Ms. Theresa Dolan (Finance Officer/Administrator) Mr. John Bailey (HR Manager/Project Manager) Ms. Monica Dolan CPA (Accountant/Internal Controls/Data Protection)
Secretary	Bro. Kevin Crowley ofm cap (Founder/Co-Director/CEO)
CITY number	CHY 3765
CRA number	No. 20166120
Company registration number (CRO)	615117
Registered office and business address	29 Bow Street Dublin 7
Auditors	Mazars Chartered Accountants and Statutory Audit Firm Harcourt Centre Harcourt Road Dublin 2
Bankers	Bank of Ireland Smithfield Dublin 7

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DIRECTORS AND OTHER INFORMATION (CONTINUED)

Solicitors

Gaffney Halligan & Co.
Artane Roundabout
Malahide Road
Dublin 5

Mason Hayes & Curran
South Bank House, Barrow St
Grand Canal Dock
Dublin 4

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SUMMARY - IMPROVEMENTS AND ACHIEVEMENTS 2019
 (See Report for details)



Welcome to those in need.

TUSLA Appointment - Establishment of TUSLA Child Welfare Clinic.

Rental of premises in Bow Street/North King Street – Great addition of storage space, particularly at Christmas.

Expansion of Family Area – Work commenced in February 2020 and depending on Covid-19 the project should be ready in mid 2021.

Additional Medical Services – Cervical Smear Screening, COPD and Diabetic Clinic also TB Screening.

Child Poverty – Establishment of “Nappy” day – provision of supplies each Monday.

Kilkenny Food Project – The Friary Food Project continues to provide 350 food parcels to people each week.

No interruption of service during storms and bad weather etc. - Big Thanks to Staff and Volunteers.

Capuchin Day Centre

SERVICE ACTIVITY 2019

Service Activity	2019	2018
Food Service Meals and Parcels	372,998	381,294
Family Services Baby Food and Supplies	28,000	27,586
Showers/Personal Hygiene Products	10,640	10,400
Haircuts 4 the Homeless	360	360
Clinics		
Doctor/Nurse	3,985	4,108
Dental Clinic	628	619
Cervical Screening	(Confidential Service)	(Confidential Service)
Optical Screening	300	320
Chiropodist	1,200	1,150
COPD/Diabetic Clinics	(Confidential Service)	(Confidential Service)
Total Units of Service	418,111	425,837
Child Attendance For Service	12,443	11,311

Additional Services - Distribution of:-

- New Socks, Underwear, T. Shirts etc. Hospital Packs, New Shoes
- Ponchos and Rainwear, Tents/Sleeping Bags/Emergency Supplies
- Baby/children’s clothing and other essentials, Donated Clothing and supplies.

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Sincere Thanks for Your Steadfast Support

In these difficult times when more people than ever are dependent on the Capuchin Day Centre for their daily food requirements, your generosity enables us to keep going and help people in need.



A word from our Chairperson,

2019 marked yet another milestone for the Day Centre and it is amazing to realise how what started for the Order as an emergency response has grown to be the practical fulfilment of our mission to help people who call to our door seeking help. Thanks to our benefactors, over the years literally thousands of people have found both tangible and intangible assistance by availing of this vital service. During the years, like the people it is our privilege to serve, the Centre faced many challenges but we overcome obstacles because the one constant has always been we could rely on the support of our amazing supporters.

Capuchin Commitment and appreciation of those who help us. The Order greatly appreciates the dedicated work carried out by Kevin (who founded the Centre) and his team of front line workers, who devote their lives to carrying out the challenging day to day activities that is so vital for the wellbeing of the people we are privileged to serve. The Order also acknowledges our hardworking volunteers and staff not to talk of the various professionals who offer their time and skills on a “pro bono” basis. We also acknowledge the work of the personnel who are charged with governance of the apostolate and keep us abreast of the ever increasing regulatory compliance. While our mission focus found its inspiration from the “Poor Man of Assisi” who lived over eight centuries ago, through the work of the Day Centre, Capuchins today endeavour to respond to the challenge of serving people with the same dedication as that laid down in the guiding principles set out in our Constitution. *“We should spend ourselves in the service of all, particularly those who suffer hardship and distress. Helping them in their material needs, let us, by our life, work and words, devote ourselves to their human development”* Const.12:2-5 Rule and Testament of the Seraphic Father Saint Francis and Constitutions of the Capuchin Friars Minor 1990”

Accountability to our supporters and the people who avail of the service - We Capuchins are conscious we are merely the custodians of **YOUR KINDNESS** and it is our duty to guard safely the resources we have been given. I would like to reassure our benefactors that in conjunction with our compliance to the Companies Registration Office, the Charity Regulator and other governance structures, we have put in place robust internal controls including financial and service risk management and prudent financial decision making, to ensure your money is spent in accordance with your wishes. Because of your steadfast loyalty to the Centre, we have been able to build up a “Rainy Day” fund that ensures we have sufficient reserves in place to be able to withstand any unforeseen challenges and are in a position to maximise the quality of care we give to the people.

Challenges/What more can we do? The greatest challenge facing not only the Capuchin Day Centre but the entire country is the unprecedented housing/homeless crisis. For us in the Day Centre trying to keep up with demand and changing demographics of the people we are mandated to help is enormous. The Trustees work with the Management Committee and our external advisors, to explore what ways we can respond to crisis situations and if we can expand the service or collaborate with other agencies to alleviate the social need, particularly families with young children. While we have a track record of consistently upgrading the service, we will continue to review our resources to see if we can help people further. By keeping close to the “front line” we constantly review the service and stick to our simple strategic plan – **“Start with what is necessary and do what is possible (St. Francis of Assisi)”** always bearing in mind that our priority is to cater for **those most in need**. To this end, because of the increase in children attending for meals, work has started on the building of an extension to our current Family Area.

Peter Rodgers ofm cap – Chairperson

Celebrating 50 Years of God's Goodness



Strategic Plan

**"Start by doing what is necessary – do what is possible,
and then you will achieve the impossible"**
(St. Francis of Assisi)

A word from Bro Kevin,

Our 50th Anniversary gives me an opportunity to step back from the hectic day to day activity and to reflect and give thanks to God for 50 years of his goodness through the fantastic people involved with the Day Centre. What a great privilege it has been to share in the joys and sorrows of our homeless friends since we first opened the premises in 1969. At that time the Centre comprised two small rooms at the back of the Friary which the Order kindly allotted to us. We started with nothing – No Money, No supplies, No trained staff, relying on donated bread that had mould on it and the pot of soup had to be carried down from friary kitchen to feed the people. Although the Capuchins in Church Street were known for their care for the poor we found that homeless people who were put out of their hostels early in the morning had nowhere to go during the day. Many would knock at the Friary door seeking food or gather at the back of the Church to get a heat or stay out of the weather.

The Order felt this was an undignified way for people to live and we embarked on a Capuchin Franciscan response based on the philosophy of St. Francis of Assisi, **"Start by doing what is necessary and Do what is possible"**. We set up a very basic service with no lofty ambitious other than try to relieve the practical and most urgent needs of the people who called to the Friary door. At the outset we provided warm shelter and very basic hot food for about fifty people. From these humble beginnings the Centre grew with each new social force that nurtured and created homelessness, and despite all the so called progress, more people are homeless today than when we started 50 years ago. Despite the very large number of people who avail of our service, we do not view the people as mere statistics and try to interact with them as much as possible. We regard it a success if people leave our premises feeling more cared for than when they entered. Our brothers and sisters who use this centre do so in a spirit of dignity and respect, that same dignity and respect that forms the basis of every family. While we did not originally categorise it as such, here in the Capuchin Day Centre we are also a family, a family of the poor and marginalised in our society.

Through the years we have constantly striven to improve the service and meet the ever changing needs of the people, particularly the current disgraceful level of child poverty. In our own simple way, we try to provide a welcoming atmosphere where people have a sense of belonging and a kindly listening ear when they are in trouble. In our Centre they also find help from our doctor, our dentist, our optician, our chiropodist, our nursing staff, our dedicated family social worker, our hairdressers etc and as far as possible we endeavour to meet all their medical, personal hygiene, clothing and washing needs. While our main concern is that no one should go hungry and the practical service we provide is of the highest standard, our overarching principle is that each person is treated with the utmost respect and dignity. We do not ask any questions as we feel it is difficult enough for people to come in and bring their children to be fed and nourished.

Child Poverty For Capuchins the welfare of families is a priority and since 2005 we have a designated "Family Area" where families can enjoy a nutritious meal in safety. Since the housing crisis of 2013, we had to upgrade the service by providing day to day essentials for children and babies. Housing scarcity and high rents means that people are living in hotels and B & B's totally unsuited to family needs. The harshness of life for families in emergency accommodation who are deprived of all the normal social educational and economic amenities are unimaginable. Our fear is that as a society we will pay a heavy price for this neglect for generations to come. Apart from the devastating "human cost" think of the economic and infrastructure costs when the impact of this neglect of children's social, physical and psychological wellbeing comes to fruition. The detrimental effect the lived reality of not having a "normal" home life like their peers is already evident and taking its toll on the mental health of both children and their distressed parents. Every day here in the Centre we meet the tragic human casualties of failed government policies and Action Plans charged with the onerous duty of **'cherishing all the children of the state equally'**.

Capuchin Day Centre for Homeless People (A company limited by guarantee, not having a share capital)

Guiding Principles and challenge of Open Door Policy - While our main concern is that no one should go hungry our overarching principle is that each person who comes to our door is treated with the utmost respect and dignity. We operate an "open door" policy and with the exception of child protection or medical issues, do not ask questions as we feel it is difficult enough for people to come in and bring their children to be fed and nourished. In keeping with the guidelines of St. Francis of Assisi, there is no charge for any of our services and in our own simple way, we try to provide a welcoming atmosphere where people have a sense of belonging and a kindly listening ear when they are in trouble. In attempting to "walk in the footsteps" of St. Francis, the team in the Day Centre try their best to treat the people with respect and dignity. However it can be difficult at times to live up to these high ideals. Very often the day to day reality of living up to this all embracing "open door policy" can be a huge challenge as some of the people who come to the Day Centre besides being vulnerable and in need, have many problems and require all our Christian/Franciscan tolerance to cope with the social fallout of accepting them as they are and to try and see past the challenging behaviour, to the vulnerable person inside.

Conclusion - When the Centre started in 1969 it was our hope that it would only be an interim solution and that the state would live up to its obligations in the near future, sadly fifty years later there are more people at risk of dying on the side of the road today than when we first started. Also at that time there were no children accessing homeless services. Jesus said "I came that they may have life and have it abundantly" so each morning when we come over to the Centre we keep hoping that there will be nobody there. This is not because we do not wish to see the people, but in the vain hope that people will not need the service because they have enough resources to live their lives in dignity and respect as God intended.

Kevin Crowley ofm cap – Founder/CEO/Director

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DIRECTORS' REPORT

The Directors/Trustees of the Capuchin Day Centre for Homeless People (CLG) submit their report and financial statements for the year ended 31st December 2019. The Directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting for Charities" revised in 2019, in preparing the annual report and financial statements of the charity.

OBJECTIVES AND PRINCIPAL ACTIVITIES

Vision - Founded in the late 1960's as a Capuchin response to the problem of homelessness, the founding principle is '**to relieve the hardship endured by homeless people**'. The methodology of service delivery is based on the guidelines laid down by St. Francis of Assisi, but adapted to today's needs and delivered in keeping with the Capuchin ethos of caring for those most in need.

The main objectives for which the Day Centre is established are - To provide quality, nourishing and survival food maintenance for people who are homeless or at risk of becoming homeless, or those who fall within the definition of homeless as outlined in the governing document, with priority given to those most vulnerable or at risk. To provide as much holistic and pastoral individual support as possible, particularly for families with children who are in crisis. It is also an aim to be a place of advocacy, friendship and hospitality, for those who fall through the social/family support networks and do not have easy access to services. The fulfilment of this basic mission objective can be seen by calling any day to the Day Centre.

Health & Safety — The Centre prioritises the health & safety of every individual associated with the Day Centre and provides every means possible of ensuring that appropriate skills training of personnel and physical infrastructure is maintained to the highest quality standards. In relation to staff, the Centre's policy is to provide a safe place and system of work for its employees. This policy is in accordance with legislation including the Safety, Health and Welfare at Work Act, 1989.

Food Safety/Food Waste Management - The Centre prioritises Food Safety/Hygiene and fully implements the EU legislative programme "**Hazard Analysis Critical Control Points**" (HACCP) as monitored by the Environmental Health Office of the Health Service Executive. The Centre also complies with "**Fats, Oil & Grease**" (FOG) legislation in relation to its waste management procedures (Monitored and verified by Dublin City Council).

Child Protection — In keeping with the mandate laid down by the Irish Capuchin Franciscan Order, we prioritise the health, safety, wellbeing and best interest of the Children who visit the Capuchin Day Centre and are committed to ensuring as far as is humanly possible, no harm will come to any child, young person or vulnerable adult while on the premises. We also aim to promote child protection issues by providing practical support to parents regarding the health and wellbeing of their children. The child safeguarding policy and procedures drawn up by the board of the centre has been approved by the HSE/TUSLA/CFA child safeguarding authorities. In a recent Child Protection audit by the National Board for Safeguarding Children in the Catholic Church in Ireland, representatives of these authorities have inspected the centre, noted the supervision of the children's and their carers' dining area and obtained a copy of the centre's child safeguarding policy and procedures document, which received their approval.

Facilitation of Child Welfare Clinic (TUSLA) — Following many years of pleading with the government for support for the families who attend the Centre to ensure they have access to and are linked to mainstream services, the Centre is very grateful that TUSLA have seconded a Family Welfare Officer for that purpose and a Pilot Scheme is now in place. This has been a tremendous asset, particularly in the area of child protection. It is invaluable to have a source to feedback to TUSLA the day to day difficulties being faced by families in the current climate. We are also happy to have immediate access in case of emergency for the safety of at risk children. The placement officer will deliver Child Protection Training specific to our needs with the staff and volunteers.

Principal Activities – Since 1969 the Capuchin Day Centre, *(run by the Irish Capuchin Franciscan Order)* has been providing hot meals, food parcels, clothing and day care facilities for people who are homeless or in need, six days a week, completely free of charge. The Centre operates from the back of the Capuchin Friary in Church Street, Dublin 7.

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DIRECTORS' REPORT (CONTINUED)

Food Service	- Monday to Saturday inclusive
Morning	- Hot Breakfast, Soup, Bread, etc.
Afternoon	- Full Dinner including desert.
Food Parcels	- Wednesday morning (Distribution of basic food supplies) - Distribution of children's food parcels each day - Distribution of Food Parcels one day a week from our Friary in Kilkenny.
Baby Supplies	- Provision of Nappies, Baby Food and Clothing etc.
Sleeping Bags	- Distribution of sleeping bags/emergency tents etc. - Distribution of Hospital Packs as required.
Clothing	- Distribution of new and donated clothing as available.
Showers	- Shower Facilities, provision of personal hygiene products, new underwear, socks etc.
Clinics etc	- Facilitating 4 GP/Nursing plus 3 GP Training Clinics each week (In partnership with Safetynet) - Nursing Clinic six days a week. - Facilitation of Cervical Screening, COPD and Diabetic clinics - Dental Clinics twice weekly. - Chiropody twice weekly. - Optical Screening every second Saturday. - Family Welfare Officer (TUSLA) twice weekly - Haircuts once a month (Service provided by "Haircuts for the Homeless")
Advocacy	- Friendship, Advocacy and general social supports are provided as far as possible.
Counselling	- Facilitation of clinic by Chrysilis. (Awaiting replacement)
AA Meetings	- Facilitation of 3 AA meetings per week.
Art Classes	- Therapeutic Art Classes and also pilot children's art activities
Local Activity	- Hosting of several local parties through the year in conjunction with Local Network and Bridewell Garda Social activities.

Free Service/Open Door Policy: In keeping with the spirit of St. Francis (*known as the Father of the Poor*) there is no charge for any of the above services. We operate an 'Open Door' policy and ask no questions. Other than for child protection and medical purposes, we keep no personal data and protect the privacy and anonymity of the people who attend the centre.

FUTURE PLANS

Overview - The Day Centre has always been demand driven and because members of the Board are also frontline workers, plans are based on the requests of the people who attend the Centre and the observations of those providing the service of the practical day to day needs of the people it is our privilege to serve. Once we have identified a need we use our strategic objective "**start with what is necessary and do what is possible**" and in the event we cannot provide the service ourselves, we recruit suitable volunteers or collaborate with other services in order to help the people. Evidence of the efficacy of this strategy can be seen by reviewing the improvements and "add on" services that have emerged over the past 50 years like the medical service which has literally saved lives and the dental clinics which have been of untold benefit to people who have no access to mainstream services to name but a few.

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DIRECTORS' REPORT (CONTINUED)

FUTURE PLANS (Continued)

Service Update in light of Covid 19 – When the pandemic started in March 2020, the Day Centre reacted with speed to implement a Covid 19 Action Plan drawn up by the Clinical Director of our Medical service, Dr. Angie Skuce who was in daily contact with her HSE colleagues and other medical personnel providing services for the homeless. The management of the Centre immediately put in place practical procedures to implement the plan and we are very proud to say that the service continued without interruption albeit adjusted to comply with restrictions. While we were able to continue our medical service and food parcel distribution as normal, we now operate a “Take Away” meal service. In order to cater for vulnerable rough sleepers, the Capuchin Order offered the use of the Church (applying very strict food hygiene and socially distancing compliance) so that those who had literally no alternative but to eat the food on the side of the road could be catered for.

- **Short-term plans/Family area extension** – Pre-Covid there was a chronic deficit in services for homeless families who had little or no access to enjoy a meal in comfort. To meet this need we secured funding and permission from the Capuchin Order to extend the family area. The extension is now complete but with the current restrictions of “social distancing” we will have to wait and see when we can actually put this plan into practice. In the meantime we will continue to provide a “Take Away” service and the limited access to the Capuchin Church
- **Mid-term Plans** - We will constantly monitor the restrictions of Covid 19 and see how we can maximise the service in light of medical advice. We have already noticed increased demand of “new poor” and while our breakfasts remain much the same, our lunch numbers has risen from 600 to 850 a day. We will carefully monitor demand for the service when the current PUP payment ceases in early 2021.
- **Long-term Plans** – Apart from the pandemic, the greatest challenge facing not only the Capuchin Day Centre but the entire country is the unprecedented housing/homeless crisis which predates Covid 19. For us in the Day Centre trying to keep up with demand and changing demographics of the people we are mandated to help is enormous. The Trustees work with the Management Committee and our external advisors, to explore what ways we can respond to crisis situations and if we can expand the service or collaborate with other agencies to alleviate the social need, particularly families with young children, While we have a track record of consistently upgrading the service, we will continue to review our resources to see if we can help people further. By keeping close to the “front line” we constantly review the service and stick to our simple strategic plan – **“Start with what is necessary and do what is possible (St. Francis of Assisi)”** always bearing in mind that our priority is to cater for those most in need.

PRINCIPAL RISKS AND UNCERTAINTIES

Risk	Directors Actions to Mitigate	Monitored
Increased Demand Post Covid In the past unemployment has been the main factor in increased demand for the service. Current forecasts are alarming.	Ensure we have sufficient Financial reserves, Skilled Staff & Volunteers to cope with increased demand.	Monthly Board Meetings and keeping in touch with relevant agencies providing services for people in need.
Housing Crisis For many years prior to Covid the housing shortage has been the greatest challenge. The sheer volume, particularly in families needing to access the service, resulting in great family distress has been of particular concern to the Capuchins.	To provide an enhanced service we have obtained permission from the Order to extend the premises and have obtained donated funding for the building costs. This extra capacity is now available as soon as we can operate safely.	Monthly Board Meetings and keeping up to date with Dublin City Council and other homeless services to see if we can collaborate or offer solutions.

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DIRECTORS' REPORT (CONTINUED)

Risk	Directors Actions to Mitigate	Monitored
<p>Business Continuity Exposure The premises occupied by the Day Centre is offered free gratis by the Capuchin Order and other than in the case of catastrophe enjoys complete security of tenure.</p>	<p>Maintenance of sufficient financial reserves so that the Centre could continue to provide the service even in the event of unforeseen circumstances (Covid 19 etc.)</p>	<p>Monitored at Monthly Board Meetings. Business Continuity Register updated regularly.</p>
<p>Financial Security Through the goodness of our donors and prudent financial management over many years, the Centre has considerable financial reserves.</p>	<p>The Centre is acutely aware that it is almost entirely dependent on voluntary donations and fundraising For this reason we ensure that if a donor phones in, calls to the Centre, posts in or donates on line, their contribution whether big or small is acknowledged with the utmost respect and appreciation. We adhere diligently to the anonymity and GDPR regulations and never pass on donor's details. We do not "pay for fundraising" or expose our donors to unsolicited "begging" letters.</p>	<p>Monthly Board Meetings. Ensure suitably qualified and trustworthy staff deal with all donations. Ensure only ethical and trustworthy fundraising is carried out by our voluntary donors.</p>
<p>Dependence on Key Personnel The Centre provides a very unique service and apart from its benefactors, are aware that its greatest assets is the quality of its Human Resources. These include the Board of Management appointed by the Order and the valued staff and volunteers who physically take on the task of providing this vital service to people in need. The Day Centre is a very unique project with an "open door policy" with a sometimes difficult methodology of service delivery so it requires skilled personnel with great compassion to deliver the service as per the mandate. It is not for everyone and while many people may possess qualifications and physical skills, it requires great tolerance to be able to deal with people who are very vulnerable and often have challenging behaviour.</p>	<p>The Capuchin Day Centre enjoys a much admired profile borne out by the respect and admiration people have for Bro. Kevin who not only founded the Centre but continues to this day to be its inspiration and the most hardworking frontline worker. Kevin has also built up the reputation of the Centre by recruiting highly skilled and motivated colleagues who assist him in the running of the organisation.</p> <p>While he, and other members of the management team, cannot continue forever, the Board with the help and expertise of our consultants endeavour to recruit replacement personnel who can learn from the relevant key personnel and harness the experience and methodology of service delivery that has stood the test of time in keeping with the mandate laid down by the Order and to place structures and governance guidelines in place that can be easily followed by new recruits in the future.</p>	<p>Monthly Board Meetings. General HR matters are reviewed at the monthly meetings but the Board of Management appointees are made following the AGM by the Provincial Council of the Capuchin Order who are the Beneficial Owners. The Board appointments are more specifically made in accordance with the M & A following the Provincial Chapter which takes place every 3 years.</p>

DIRECTORS' REPORT (CONTINUED)

FINANCIAL REVIEW

INCOME

Statutory Income:

- ✓ **HSE Funding** of €97,020 in line with prior years.
- ✓ **DCC Funding through Dublin Regional Homeless Executive** of €348,656 in line with prior years.
- ✓ There was also an additional one off donation of €80,000 from DCC.
- ✓ **Revenue Tax Rebate on Donations** amounted to €130,141 showed a large increase in the previous year due to individual large donations. Revenue also refunded €11,000 from the newly introduced **Vat Scheme**.
- ✓ **Donations from the Court Poor Box** amounted to €67,445 up from €42,512 in the previous year.

Self Generated Income:

General Donations, NGO Grants & Special Gifts – Through the years the Centre has been fortunate in attracting funding from non-governmental sources. This money comes from ordinary people who wish to support us (many of whom have been donating since the centre first started). There were several generous once off donations from individual and corporate donations including individual donations from people who wish to remain anonymous.

Fundraising - As in previous years and evidenced by the figures, people undertook remarkable voluntary fundraising activities on our behalf which yielded great returns. We are most grateful for the very productive events such as the Belmullet Cycle, Golf Days, Bridge Nights, Annual Walks, the Women's Marathon in June and the Dublin City Marathon in October, Sponsored Fasts, various school events, Margaret Wogan's Sale of Work and Christmas Concert and the very successful Carol Singing Street Collection. People undertook individual efforts to organise table quiz' Schools, Clubs and Church groups organising raffles, Cake Sales and food drives and special charity collections. All money raised through fundraising goes direct to frontline services. Sincere thanks and prayers for God's Blessings to all.

DONATIONS IN KIND

Donations in Kind can be described as charitable gifts where instead of giving money to buy goods and services, the donors purchased/acquired the goods direct and donated them to the Centre. While these donations were a great saving for the Centre they were not measurable and therefore not recorded. As in previous years the Centre received considerable donations in kind during 2019 which included the following:-

Donated Goods/voluntary suppliers – Many thanks to those who donate supplies, particularly for the Food Parcels which helps to reduce the cost. Also many thanks to the schools, church groups, corporate bodies, and individuals who organised food collections which offset our food costs. This was particularly evident at Christmas when we put out a request for baby supplies and were almost swamped with supplies. Also the various suppliers who give us free food which we distribute within HACCP compliant regulations.

Donated Second Hand Clothing – Again we distribute the clothing direct to the people albeit in keeping with Health & Safety.

COST EFFICIENCIES - It is worth noting that with only €450,000 statutory funding, the centre provided over 418,000 units of service during the year. This included meals, food parcels, family supplies, showers, medical service, counselling, advice & advocacy, clothing provision and the many other hospitality and befriending services that we provide. Without doubt the main cost efficiencies have been achieved by maximising use of voluntary resources.

Voluntary Workers - We estimate approximately 15,000 voluntary hours per annum which supplements the paid staff in the physical operation of the service. It should be noted that despite more than doubling of demand since the collapse of the Banks in 2008, there has been only small increase in paid staff.

Saving on Fundraising Costs – Despite the increased yield from fundraising, all activities are initiated and carried out by volunteers. Except for the relatively small costs of advertising and the purchase of campaign t-shirts and collection boxes etc. there was no other charge to the organisation.

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DIRECTORS' REPORT (CONTINUED)

Benefit from Capuchin Order - Apart from their function as Trustees on the Board of Management and several Capuchins who fund-raise for the organisation, the Centre benefits from the fulltime work of two Capuchin friars. Apart from their shared role as Co-Directors/ CEO etc. Bro. Kevin and Fr. Sean are front-line workers in the physical implementation of the service and the savings on salaries at this level are considerable. For fifty years the Capuchin Order has allocated part of its friary property in Church Street to accommodate the Capuchin Day Centre, without any charge whatsoever. The market rent on such a prime site in the heart of the city centre would be considerable. It should also be noted that the goodwill towards the Capuchin Order is an important factor in counteracting local opposition to such a sensitive project. The Irish Capuchin Franciscan Order operate a 'Blanket Insurance Policy' for all its employee, premises and public liability. The cost would be much greater if we had to cover the Day Centre costs independently.

Relatively low wage costs - Because of the large number of volunteers, one FAS participant and the Chief Executive/Director and Co-Director functions being carried out by members of the Capuchin Order, our wage costs are relatively modest if bench-marked across the sector and when assessing overall 'value for money' given the level of service provision.

Tight managerial structures & multitask staff functions - Managerial and staff functions of the day centre are flexible and critically frontline focused with 'back room' services taking a secondary role. Most of the energy and emphasis is targeted towards the wellbeing of the people, particularly rough sleepers, vulnerable families and those most at risk.

EXPENDITURE

Expenditure on Charitable Activities

- **Food Costs** - Showed an increase of 7.3% on the previous year due to donated food items.
- **Medical Supplies/Clothing** - Increase on last year is due to a higher degree of general care and includes Dental/Personal Hygiene products, higher costs for socks, underwear, hospital packs etc. Again the main increase in costs is due to greater consumption particularly the need to supply children's clothing, footwear etc
- **Water Rates** - Charges in line with previous year.
- **Rent/Rates** - Charges in line with previous year.
- **Wage Costs** - Charges in line with previous year.
- **Security Costs** - The charge showed a major increase due to a refurbishment of €24K required in the alarms systems.
- **Cleaning and HACCP** - Increased charge is in respect of compliance with HACCP quality standards i.e. frequency of "Deep Cleans" and frequency of waste disposal management for FOG compliance.

BALANCE SHEET

RESERVES 2019	DESIGNATED FUNDS	UNRESTRICTED FUNDS	TOTAL FUNDS
	€11,699,000	€4,909,078	€16,608,708
RESERVES 2018	DESIGNATED FUNDS	UNRESTRICTED FUNDS	TOTAL FUNDS
	€11,209,000	€3,678,225	€14,887,225

Capuchin Day Centre for Homeless People
(A company limited by guarantee, not having a share capital)

DIRECTORS' REPORT (CONTINUED)

RESERVES

Treatment of reserves - While demand for the service has resulted in increased expenditure our income has not only matched but surpassed our costs as in previous years. It should be noted that our very healthy financial state is due entirely to the goodness of our benefactors who continue to support the Day Centre. Given the current volatile economic climate and ever increasing homeless/housing crisis, any surplus funds are carefully invested in Deposit Accounts. Through prudent financial management we have maintained a healthy reserve in line with SORP guidelines and in the event of even a devastating decline in our income, could continue to provide the service for a few years based on current level of demand.

Summary of Reserves Policy:-

- 1) Reserves to be maintained at a level which ensures that the Capuchin Day Centre for Homeless People would be able to continue its core activity during a period of unforeseen difficulty. A proportion of reserves must be maintained in readily realisable form with minimal risk to the capital investment.
- 2) The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle and takes into account, risks associated with each stream of income (statutory support and donated income) and expenditure (including new demands to meet changing demographics) being different from that budgeted.
- 3) Planned service user activity level taking account of current housing/homeless crisis and based on experience of ever increasing demand year on year since the economic collapse in 2008.
- 4) Capuchin commitment to the people who avail of the service and our steadfast financial supporters to continue the service for as long as it is necessary.

The following headings were used in the development of the policy:

- a) Current Reserves Policy statement: (as outlined above).
- b) Risk assessment: against each category of income and expenditure.
- c) Future activity level - likely requirements on reserves.
- d) Organisational commitment
- e) Statement of the desired reserves level for Business Continuity to meet the challenge in the event of any of the above or as yet unforeseen factors becoming a reality.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance and Management/CRA Registration/Adoption of the Code of Good Governance

The business of the Centre is managed by a nine member management committee (Six Trustee/Directors who have reserved voting rights and three senior management staff) appointed by the Capuchin Franciscan Order (Beneficial Owners). The Centre is run in accordance with the structures and guidelines set out in the governing document (Memorandum & Articles of Association) In keeping with best practice and the appointment of the Charities Regulator, the Centre has established formal documentary evidence of internal controls and is working on completion of the CRA Governance Compliance Form which is a work in progress.

Capuchin Day Centre for Homeless People
 (A company limited by guarantee, not having a share capital)

DIRECTORS' REPORT (CONTINUED)

Organogram of Governance Structures (Verified by the Irish Capuchin Franciscan Order following its Chapter in June 2016). The current organisational structure of the Capuchin Day Centre can be summarised as follows.

- 1) The Irish Capuchin Franciscans hold a "Chapter" every three years at which they elect a five member Provincial Council who in turn allocate the various roles and responsibilities of the personnel within the Order for the following three years.
- 2) Following each Chapter the Provincial and his team allocate members and other relevant personnel to act as Trustees/Directors of the Capuchin Day Centre. Apart from their role as Trustees, the Provincial Council also mandates a Management team to assist the Directors with running the apostolate and the day to day activities of the Centre in order to fulfil the mission objective of providing a practical Capuchin response to people in need.

ORGANOGRAM GOVERNANCE AND ALLOCATION OF RESPONSIBILITY FOR OPERATION OF THE SERVICE
Membership of the Irish Capuchin Franciscan Order
Elected Provincial + 4 Members who make up the Irish Capuchin Provincial Council
Appointed Board of Directors to the Capuchin Day Centre for Homeless People Three Capuchin Trustees + three independent Trustees.
Appointed Management Committee 6 Directors/Trustees + 3 Senior Staff Members Assisted by External Advisers. Note - Voting Rights Reserved for Appointed Directors/Trustees only
Paid Staff & Volunteers

(a) DECISION MAKING PROCESS

- **Board of Directors** - Major Board Decisions are taken at the designated time at the end of the Monthly Meetings by those Board Members with voting rights delegated by the Provincial Council. Any major decisions i.e. involving large projects such as building or property acquisition must also receive approval by the Beneficial Owners prior to any implementation. The Board of Directors have the responsibility of appointing additional Directors in accordance with the M & A and also allocating roles within the Board and other appointments to the Management staff. The Board also have the final say on any major collaborative projects with other agencies in order that there is no conflict with our integrity or reputation.
- **General Day to Day Decisions on service provision** – These are made by the CEO (Bro. Kevin), Alan Bailey (Manager) and Theresa Dolan (Finance Officer) and such members of staff that may be necessary to implement particular aspects of the service.
- **Medical Clinics and other service hosted by the Centre** – Decisions of this nature are made with Bro. Kevin and Alan Bailey, in conjunction with Dr. Angie Skuce (Clinical Director) and in accordance with the Memorandum of Understanding that we hold with Safetynet or the Cervical Screening HSE, COPD Clinic. Similarly decisions regarding the Dental, Chiropody, Eye Screening, Haircuts for the Homeless clinics etc. are made with the professionals who are providing the service on a pro bono basis.

Capuchin Day Centre for Homeless People
(A company limited by guarantee, not having a share capital)

DIRECTORS' REPORT (CONTINUED)

(b) DELEGATED PERSONNEL

- **Bro Kevin Crowley** – Apart from his role of Founder and Director for life, Bro Kevin is very active in his role of CEO.
- **Theresa Dolan** – Secretary to the Board of Directors/Finance Officer/Administration.
- **Alan Bailey** – Project Manager, HR Manager/Volunteer co-ordinator/Chief Security Officer.
- **Monica Dolan** – Accountant, Internal Controls Manager, GDPR Officer.

(c) Date Report Signed: 5 February 2021 (All above personnel were in position on date report was signed)

(d) Relationship between the charity and above personnel – With the exception of Bro. Kevin Crowley who receives no financial or other reward for his work, all above are paid members of staff.

(e) Relationship with other charities – The Day Centre actively co-operates with other charities and on occasion shares resources with other agencies who are actively pursuing making life better for homeless people.

POST BALANCE SHEET EVENTS

At the time of approving these financial statements, Ireland is responding to the outbreak of Coronavirus, Covid-19. The Company is responding to Covid-19 by continuing to deliver services and activities where possible, in line with Government and HSE recommendations.

Post year end the Capuchin Day Centre has made a donation of €5 million to the Peter McVerry Trust. The donation has been provided to assist the trust in the provision of new social housing units. This is a non -adjusting post balance sheet event.

There have been no other events since the Balance Sheet date, which necessitate revision of the figures included in the financial statements or require inclusion of a note there to. Further, the Board have considered the impact on the organisation of the events subsequent the Balance Sheet date, in particular the risks associated with Covid-19 pandemic. The Board state that following their review, the Company have no current going concern issues and expect the Company to remain viable and solvent for the foreseeable future.

RESEARCH AND DEVELOPMENT

While the Centre does not undertake formal research and assesses its service demand as mentioned heretofore, we have happily allowed other reputable organisations to do such research for the benefit of the people who attend the Centre i.e. TB Screening etc.

POLITICAL DONATIONS

The Capuchin Day Centre has always been extremely careful not to be compromised by any association either financial, political or otherwise with any Political Party.

ACCOUNTING RECORDS

The measures taken by the directors to secure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the employment of personnel with requisite expertise and the provision of adequate resources to the finance function. The accounting records are located at the charity's offices at the registered office of the Capuchin Day Centre, 29, Bow Street, Dublin 7.

AUDITORS

Mazars, Chartered Accountants & Statutory Audit Firm, having been appointed post year end, have expressed their willingness to continue in office and will be re-appointed in accordance with Section 383(2) of the Companies Act, 2014.

Capuchin Day Centre for Homeless People
(A company limited by guarantee, not having a share capital)

DIRECTORS' REPORT (CONTINUED)

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 Act:

- a) so far as each director is aware, there is no relevant audit information of which the charity'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 charity's statutory auditors are aware of that information.

Capuchin Day Centre for Homeless People
(A company limited by guarantee, not having a share capital)

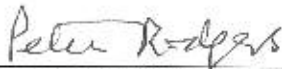
DIRECTORS' REPORT (CONTINUED)

Sincere Thanks and Prayers for God's Blessings

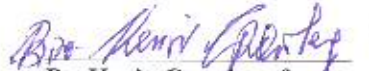
We Capuchins are astounded at the level of **KINDNESS OF OUR SUPPORTERS**, those who help us keep this lifeline for people in need going. We are simply overwhelmed by the goodness of people who despite the years of austerity, have continued to support us financially. Apart from the financial contributions, particularly at Christmas, the walls are 'bulging' with the generosity of people providing practical gifts of food, clothing and toys for the children. Our voluntary fundraisers come from all walks of life and all age groups. It is so heartening when we think of the future that so many people including children make sacrifices of birthday gifts etc. to help the people who attend the Centre. May God reward you all for your kindness.

We also thank the personnel of Dublin City Council, the Health Service Executive, and the Dublin Regional Housing Agency who allocate our state funding, the GP and medical personnel, the Dentists and other professionals who operate the clinics, not forgetting our hardworking staff. We also thank the Board of the Centre for their expertise in guiding us along the right path, particularly in light of the current emphasis on Corporate Governance. On behalf of the countless needy people who have availed of the service and the Irish Capuchin Franciscan Order, our sincere thanks to all. Our prayer is that God and St. Francis will reward you all with many blessings.

Signed on behalf of the Board of Management.



Fr. Peter Rodgers ofm cap.
Chairperson



Br. Kevin Crowley ofm cap.
Director

Date: 12th February 2021

Capuchin Day Centre for Homeless People
(A company limited by guarantee, not having a share capital)

DIRECTORS' RESPONSIBILITIES STATEMENT

The Directors are responsible for preparing the Annual Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the Directors to prepare financial statements for each financial year. Under the law, the Directors have elected to prepare the financial statements in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland and Statement of Recommended Practice (Charities SORP (FRS 102)), issued by the Charity Commissions for England and Wales, the Charity Commissions for Northern Ireland and the Office of the Scottish Charities Regulator.

Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the results of the charity for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting 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 charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and profit or loss of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity 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 charity's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the board of directors and signed on its behalf by



Fr. Peter Rodgers ofm cap.
Chairperson



Br. Kevin Crowley ofm cap.
Director

Date: 12th February 2021

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
CAPUCHIN DAY CENTRE FOR HOMELESS PEOPLE**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Capuchin Day Centre For Homeless People (the "charity") for the year ended 31 December 2019, which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2019 and of its net income for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of 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 charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
CAPUCHIN DAY CENTRE FOR HOMELESS PEOPLE (continued)**

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.

Opinion on other matters prescribed by the Companies Act 2014

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

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

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the charity and its environment obtained during the audit, we have not identified material misstatements in the directors' report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
CAPUCHIN DAY CENTRE FOR HOMELESS PEOPLE (continued)**

Respective responsibilities

Responsibilities of directors for the financial statements

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

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

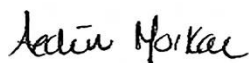
Auditors' responsibilities for the audit of the financial statements

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

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

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

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



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

Date: 15 February 2021

Capuchin Day Centre for Homeless People
(A company limited by guarantee, not having a share capital)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Notes	Restricted Funds €	Designated Funds €	Unrestricted Funds €	Total Funds 2019 €	2018 €
Income from:						
Donations and legacies						
- Transfer from unincorporated charity	1	-	-	-	-	18,057,163
- Donations	4	300,000	-	4,811,062	5,111,062	5,425,380
Charitable activities						
- Grants	4	-	-	525,676	525,676	445,685
- Donation trusts	4	150,000	-	90,000	240,000	240,000
Investments						
- Deposit Interest	5	-	-	9,668	9,668	30,039
Total		450,000	-	5,436,406	5,886,406	24,198,267
Expenditure on:						
Charitable activities						
- Supporting the homeless		(150,000)	-	(4,015,554)	(4,165,554)	(4,311,042)
- Donation for the provision of accommodation	7	-	-	-	-	(5,000,000)
Total	4	(150,000)	-	(4,015,554)	(4,165,554)	(9,311,042)
Net income		300,000	-	1,420,852	1,720,852	14,887,225
Net movement in funds						
- Transfer from unincorporated charity		-	-	-	-	18,057,163
- On activities in the period		300,000	-	1,420,852	1,720,852	(3,169,938)
- transfer between funds		-	490,000	(490,000)	-	
Total		300,000	490,000	930,852	1,720,852	14,887,225
Total funds brought forward		-	11,209,000	3,678,225	14,887,225	-
Total funds carried forward		300,000	11,699,000	4,609,077	16,608,077	14,887,225

There were no gains or losses in the current or prior year other than as stated above.

All income is in respect of continuing operations.

The accompanying notes on pages 26 to 37 form an integral part of these financial statements.

Capuchin Day Centre for Homeless People
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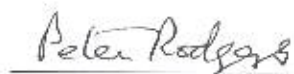
BALANCE SHEET
AS AT 31 DECEMBER 2019

	Notes	2019 €	2018 €
Fixed assets			
Tangible assets	11	<u>1,922,029</u>	<u>1,990,412</u>
Current assets			
Debtors	12	16,832	195,754
Deposit accounts	13	12,184,703	3,047,873
Cash and cash equivalents	14	<u>2,739,555</u>	<u>9,941,520</u>
		14,941,090	13,185,147
Current liabilities			
Creditors: Amounts falling due within one year	15	<u>(255,042)</u>	<u>(288,334)</u>
Net current assets		<u>14,686,048</u>	<u>12,896,813</u>
Total assets less current liabilities		<u>16,608,077</u>	<u>14,887,225</u>
Restricted funds	16	300,000	-
Designated funds	16	11,699,000	11,209,000
Unrestricted general funds	16	<u>4,609,077</u>	<u>3,678,225</u>
Total funds		<u>16,608,077</u>	<u>14,887,225</u>

The accompanying notes on pages 26 to 37 form an integral part of these financial statements.

The financial statements have been approved by the Board of Directors on 12th February 2021 and signed on its behalf by:


Brother Kevin Crowley ofm
Director


Fr. Peter Rodgers ofm cap
Director

Capuchin Day Centre for Homeless People
(A company limited by guarantee, not having a share capital)

STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 €	2018 €
Cash flows from operating activities			
Net income		1,720,852	14,887,225
Adjustments for:			
Transfer from undertaking		-	(18,057,163)
Investment income		(9,668)	(30,039)
Depreciation	11	93,574	93,574
Decrease/ (increase) in debtors		178,922	(62,428)
Increase/ (decrease) in creditors		(33,292)	8,631
Net cash provided by (used in) operating activities		1,950,388	(3,160,200)
Cash flows from investing activities			
Cash and cash equivalent received on transfer of undertaking		-	12,472,442
Investment income received		9,668	30,039
(Addition) / withdrawal to / from investments		(9,136,830)	735,310
Acquisition of tangible fixed assets	11	(25,191)	(136,071)
Net cash (used in)/ provided by investing activities		(9,152,353)	13,101,720
Net (decrease)/ increase in cash and cash equivalents		(7,201,965)	9,941,520
Cash and cash equivalents at 1 January		9,941,520	-
Cash and cash equivalents at 31 December	14	2,739,555	9,941,520

Capuchin Day Centre for Homeless People
(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

1. GENERAL INFORMATION

Capuchin Day Centre for Homeless People (the charity) is a registered charity (registered number 20166120) and a company limited by guarantee ("CLG") (registered number 615117) incorporated in the Republic of Ireland. The charity has a dispensation which permits it to omit "CLG" from its name. Its registered office is 29 Bow Street, Dublin 7. The nature of the charity's operations and its principal activities are set out in the Directors' Report.

The charity is a public benefit entity, as defined by FRS 102.

Transfer of undertaking

On 1 January 2018, the Capuchin Day Centre, an unincorporated charity (with registered number 20004835), transferred all its trading activities, staff, assets and liabilities to the charity. This transfer was accounted for as a group re-organisation and therefore the assets and liabilities were recognised at their book value as recorded in the accounting records of the Capuchin Day Centre.

Following the transfer there was no change in the operations of the charitable activities. The net assets transferred were as follows:

	Restricted Funds	Designated Funds	Unrestricted Funds	Total
Tangible fixed Assets		1,460,011	487,904	1,947,915
Debtors	-	-	133,326	133,326
Cash and cash equivalents	457,147	9,956,797	5,841,681	16,255,625
Creditors	-	-	(279,703)	(279,703)
	<u>457,147</u>	<u>11,416,808</u>	<u>6,183,208</u>	<u>18,057,163</u>

Statement of compliance

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

2. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland and the Statement of Recommended Practice (Charities SORP (FRS102)) as published by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charity Regulator which is 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 Trustees consider 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 presented in Euro (€) which is also the functional currency of the charity.

Restricted funds

Restricted funds represent income received that can only be used for particular purposes specified by the donors. Such purposes are within the overall aims of the organisation.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

2. ACCOUNTING POLICIES (CONTINUED)

Restricted funds (continued)

Expenditure which meets this criteria is charged to the fund, together with a fair allocation of management and support costs.

Unrestricted Funds

Unrestricted funds consist of undesignated funds and designated funds.

(i) Undesignated funds represent amounts which are expendable at the discretion of the centre in furtherance of the objectives of the charity.

(ii) Designated funds represent amounts that the charity has, at its discretion, set aside for specific purposes, which would otherwise form part of the undesignated reserves of the organisation. Transfers to and from the fund are reflected in the financial statements as they are authorised by the directors.

Income

Income from donations and legacies comprises donations from individual and corporate donors, trusts and foundations. This income is recognised in the period in which the charity is entitled to the resource, when receipt is probable, and when the amount can be measured with sufficient reliability.

In the case of monetary donations from the public this income is recognised when the donations are received, with legacies it is when confirmation of unconditional entitlement to the bequest is received, whereas with tax refunds it is when all legislative requirements have been met and the amounts can be measured with reasonable certainty.

Income is included in the statement of financial activities only when realised in the form of cash or other assets, the ultimate realisation of which can be assessed as probable. The charity, in common with many similar charitable organisations, derives a proportion of its income from voluntary donations and fundraising activities held by individuals/parties outside the control of the charity. Income from fundraising and donations is necessarily recognised with effect from the time it is received into the charity's bank accounts or entered into the charity's accounting records.

Investment income is recognised on a receivable basis.

The charity makes annual claims under the Charities VAT Compensation Scheme, operated by the Revenue Commissioners. Claims are submitted in the year following the year of expenditure and amounts receivable are dependent on the overall subscription to the Scheme which cannot be determined by the charity. Income from the Scheme is therefore accounted for when received.

Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended included attributable VAT which cannot be recovered.

Grants are recognised when a constructive obligation is created.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Support costs are incurred on those functions that assist the work of the charity but do not directly undertake charitable activities. Salaries and associated costs which can be attributed to specific projects are charged accordingly.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

2. ACCOUNTING POLICIES (continued)

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Leasehold improvements	- 2% Straight line over the life of the lease
Fixtures, fittings and equipment	- 20% Straight line
Motor vehicles	- 20% Reducing balance

Where there are indications that the residual value or useful life of an asset has changed, the residual value, useful life or depreciation rate are amended prospectively to reflect the new circumstances. The assets are reviewed for impairment if these factors indicate that the carrying amount may be impaired. Impairment losses are recognised in the Statement of Comprehensive Income.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charities pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, deposits held at call with banks, and other short-term highly liquid investments with a maturity of 3 months or less.

Deposit accounts

Deposit accounts are short-term highly liquid investments with a maturity of more than 3 months.

Financial instruments

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

Basic financial assets, including debtors, cash and cash equivalents and deposit accounts are initially recognised at transaction price and subsequently measured at amortised cost.

Basic financial liabilities, including trade creditors and accruals, are initially recognised at transaction price and subsequently at amortised cost.

Financial assets are derecognised when the contractual rights to the associated cash flows are settled or expire or when the risks and rewards of ownership are transferred to a third party. Financial liabilities are derecognised when the liability is discharged, cancelled or expired.

3. 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

3. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS (CONTINUED)

Critical judgements made in applying the charity's accounting policies

Going concern

The charity holds total reserves in the amount of €16,608,077. The directors have continued to monitor costs and the directors are confident that the charity will be able to continue in operation for the foreseeable future.

Based on cash at bank, committed grant income over the next 12 months and donations from the general public, the directors are satisfied that the charity has adequate resources to continue for at least 12 months from the date of approval of these financial statements and it is appropriate to adopt the going concern basis in the preparation of the financial statements.

Key sources of estimation uncertainty

Useful lives of tangible fixed assets

Tangible fixed assets comprising primarily of leasehold land, and fixtures and fittings represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change 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. The carrying amount of tangible fixed assets subject to depreciation at the financial year end date was €1,896,838 (2018: €1,990,412) (see Note 11).

4. INCOME

Current year

	Restricted Funds	Designated Funds	Unrestricted Funds	Total
	€	€	€	€
<i>Donations</i>				
Donations and legacies	-	-	3,646,811	3,646,811
Bequests	-	-	138,838	138,838
Donations for Children Area	300,000	-	-	300,000
Non-Government Grants	-	-	-	-
Tax rebate on Donations	-	-	141,141	141,141
Fundraising income	-	-	884,272	884,272
	300,000	-	4,811,062	5,111,062
<i>Charitable activities</i>				
Dublin City Council	-	-	428,656	428,656
HSE	-	-	97,020	97,020
Donations Trusts	150,000	-	90,000	240,000
	150,000	-	615,676	765,676

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

4. INCOME (CONTINUED)

Prior year	Restricted Funds €	Designated Funds €	Unrestricted Funds €	Total €
<i>Donations</i>				
Donations and legacies	-	-	2,477,066	2,477,066
Bequests	-	-	977,786	977,786
Donations for Children Area	-	-	75,000	75,000
Non-Government Grants	-	-	744,926	744,926
Tax rebate on Donations	-	-	1,084,215	66,387
Fundraising income	-	-	2,477,066	1,084,215
	<u>-</u>	<u>-</u>	<u>4,317,985</u>	<u>5,425,380</u>
<i>Charitable activities</i>				
Dublin City Council	-	-	348,656	348,656
HSE	-	-	97,029	97,029
Donations Trusts	175,000	-	65,000	240,000
	<u>175,000</u>	<u>-</u>	<u>510,685</u>	<u>685,685</u>

The grants from Dublin City Council and HSE relate to the provision of the services to the homeless for the year. There are no unfulfilled conditions relating to the grants.

5. INTEREST RECEIVABLE AND SIMILAR INCOME

	2019 €	2018 €
Bank Interest	<u>9,668</u>	<u>30,039</u>

Income from bank interest are classified as unrestricted funds.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

6. EXPENDITURE

Current year

	Restricted Funds	Designated Funds	Unrestricted Funds	Total
	€	€	€	€
Food	150,000	-	1,615,589	1,765,589
Charitable outgoings	-	-	65,925	65,925
Other expenditure	-	-	897,537	897,537
Staff costs	-	-	1,342,929	1,342,929
Depreciation	-	-	93,574	93,574
	<u>150,000</u>	<u>-</u>	<u>4,015,554</u>	<u>4,165,554</u>

Prior year

	Restricted Funds	Designated Funds	Unrestricted Funds	Total
	€	€	€	€
Food	175,000	-	1,735,465	1,910,465
Charitable outgoings	-	-	47,075	47,075
Other expenditure	-	-	925,850	925,850
Staff costs	-	-	1,334,080	1,334,080
Depreciation	-	-	93,572	93,572
	<u>175,000</u>	<u>-</u>	<u>4,136,042</u>	<u>4,311,042</u>

Other expenditure relates to premises, the provision of care, medical care clothing, and support costs.

7. DONATION FOR THE PROVISION OF ACCOMMODATION

During the prior period, a donation of €5,000,000 was paid to Peter McVerry Trust, a charity which supports the homeless, assisting them to access affordable accommodation. The donation has been provided to assist the Trust in the provision of new social housing units.

8. EMPLOYEES AND REMUNERATION

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

	2019	2018
Management	3	3
Chef	2	2
Catering/Careworkers	17	17
Kitchen Porter (part time)	1	1
Security/ Floor Careworkers	5	5
	<u>28</u>	<u>28</u>

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NOTES TO THE FINANCIAL STATEMENTS
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8. EMPLOYEES AND REMUNERATION (CONTINUED)

The staff costs comprise

	2019 €	2018 €
Wages and salaries	1,230,261	1,219,566
Social security costs	€110,588	112,434
Retirement benefit costs	<u>€2080</u>	<u>2080</u>
	<u>€1,342,929</u>	<u>1,334,080</u>

The number of employees whose employee benefits (excluding employer's pension) fell into the bands below.

	2019	2018
In the band €60,000 - €70,000	3	3
In the band €70,000 - €80,000	-	-
In the band €80,000 - €90,000	<u>-</u>	<u>-</u>

All of the amounts stated above were recognised as an expense of the charity in the financial year. No amount was capitalised into assets.

The members of the Board do not receive remuneration for their services as members of the Board. The Board members were not reimbursed for out-of-pocket expenses in 2019 (2018: €nil).

No directors or any other persons related to the charity had any personal interest in any contracts or transactions entered into by the charity during the year.

	2019 €	2018 €
CEO - Bro Kevin Crowley	-	-
Key management personnel	202,384	202,384
All other staff	<u>1,029,957</u>	<u>1,019,262</u>
	<u>€1,232,341</u>	<u>1,221,646</u>

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NOTES TO THE FINANCIAL STATEMENTS
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9. NET INCOME

Net income is stated after charging / (crediting):

	2019	2018
	€	€
Auditor's remuneration	12,500	12,300
Accountancy services	11,650	12,300
Depreciation of tangible assets	93,574	93,574
	<u>117,724</u>	<u>118,174</u>

10. TAX ON PROFIT ON ORDINARY ACTIVITIES

No charge to tax arises due to charitable status.

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	Leasehold improvements	Fixtures, fittings and equipment	Motor vehicles	Construction in progress	Total
	€	€	€	€	€
<i>Cost:</i>					
At 1 January 2019	1,894,535	163,733	25,718	-	2,083,986
Additions	-	-	-	25,191	25,191
At 31 December 2019	1,894,535	163,733	25,718	25,191	2,109,177
<i>Depreciation:</i>					
At 1 January 2019	50,188	37,884	5,502	-	93,574
Charge for the period	50,188	37,884	5,502	-	93,574
At 31 December 2019	100,376	75,768	11,004	-	187,148
<i>Net book value</i>					
At 31 December 2019	1,794,159	87,965	14,714	25,191	1,922,029
At 31 December 2018	1,844,347	125,849	20,216	-	1,990,412

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NOTES TO THE FINANCIAL STATEMENTS
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12. DEBTORS

	2019 €	2018 €
Other debtors	€3,506	182,428
Prepayments	<u>€13,326</u>	<u>13,326</u>
	<u>€16,832</u>	<u>195,754</u>

13. DEPOSIT ACCOUNTS

	2019 €	2018 €
Deposit accounts with a maturity of more than 3 months	<u>12,184,703</u>	<u>3,047,873</u>

14. CASH AND CASH EQUIVALENTS

	2019 €	2018 €
Deposit accounts with a maturity of less than 3 months	-	6,925,295
Cash at bank and in hand	<u>2,739,555</u>	<u>3,016,225</u>
	<u>2,739,555</u>	<u>9,941,520</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 €	2018 €
Trade creditors	€177,517	206,657
Taxation and social welfare (i)	€43,225	40,186
Accruals	<u>€34,300</u>	<u>41,491</u>
	<u>€255,042</u>	<u>288,334</u>

(i) *taxation and social welfare*

	2019 €	2018 €
PAYE	<u>€43,225</u>	<u>40,186</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

16. FUNDS MOVEMENTS

Current year	Unrestricted Funds €	Restricted Funds €	Designated Funds €	Total €
At 1 January 2019	3,678,225	-	11,209,000	14,887,225
Net income	1,420,852	300,000	-	1,720,852
Transfer between reserves	(490,000)	-	490,000	-
At 31 December 2019	<u>4,609,077</u>	<u>300,000</u>	<u>11,699,000</u>	<u>16,608,077</u>
Prior year	Unrestricted Funds €	Restricted Funds €	Designated Funds €	Total €
Transfer of undertaking	6,183,208	457,147	11,416,808	18,057,163
Net income	1,297,062	-	(4,467,000)	(3,169,938)
Transfer between reserves	(3,802,045)	(457,147)	4,259,192	-
At 31 December 2018	<u>3,678,225</u>	<u>-</u>	<u>11,209,000</u>	<u>14,887,225</u>

Designated funds mainly pertain to the estimated running cost of the company for the next two years and contingency funds for business continuity and disaster recovery.

17. FUNDS

Current year	Unrestricted Funds €	Restricted Funds €	Designated Funds €	Total €
Fixed assets	464,854	25,191	1,431,984	1,922,029
Debtors	16,832	-	-	16,832
Deposit accounts	1,642,878	274,809	10,267,016	12,184,703
Cash and cash equivalents	2,739,555	-	-	2,739,555
Creditors: within one year	(255,042)	-	-	(255,042)
At 31 December 2019	<u>4,609,077</u>	<u>300,000</u>	<u>11,699,000</u>	<u>16,608,077</u>

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Prior year	Unrestricted Funds €	Restricted Funds €	Designated Funds €	Total €
Fixed assets	558,428	-	1,431,984	1,990,412
Debtors	195,754	-	-	195,754
Deposit accounts	-	-	3,047,873	3,047,873
Cash and cash equivalents	3,212,377	-	6,729,143	9,941,520
Creditors: within one year	(288,334)	-	-	(288,334)
At 31 December 2018	<u>3,678,225</u>	<u>-</u>	<u>11,209,000</u>	<u>14,887,225</u>

18. RELATED PARTY TRANSACTIONS

There were no related party transactions during the financial year (2018: €Nil).

Key management personnel compensation

The total remuneration for key management personnel for the year amounted to €202,384 (2018: €202,384). The directors of the charity did not receive any remuneration during the year (2018: €nil).

19. COMMITMENTS UNDER OPERATING LEASE

At 31 December 2019, the charity had annual commitments under non-cancellable operating leases as follows:

	2019 €	2018 €
Within one year	65,000	65,000
Between one and five years	260,000	260,000
In over five years	<u>195,000</u>	<u>260,000</u>
	<u>520,000</u>	<u>585,000</u>

20. POST BALANCE SHEET EVENT

At the time of approving these financial statements, Ireland is responding to the outbreak of Coronavirus, Covid-19. The Company is responding to Covid-19 by continuing to deliver services and activities where possible, in line with Government and HSE recommendations.

Post year end the Capuchin Day Centre has made a donation of €5 million to the Peter McVerry Trust. The donation has been provided to assist the trust in the provision of new social housing units. This is a non -adjusting post balance sheet event.

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There have been no other events since the Balance Sheet date, which necessitate revision of the figures included in the financial statements or require inclusion of a note there to. Further, the Board have considered the impact on the organisation of the events subsequent the Balance Sheet date, in particular the risks associated with Covid-19 pandemic. The Board state that following their review, the Company have no current going concern issues and expect the Company to remain viable and solvent for the foreseeable future.

21. RECLASSIFICATION

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

22. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements and authorised them for issue on 12 February 2021.