

A Company Limited By Guarantee and Not Having A Share Capital
Company Number: 615117
Charity Number: 3765
Charities Regulatory Authority Number: 20166120



Welcome to those in need.

Thanks to the kindness of our steadfast supporters we are surviving the pandemic and looking forward with confidence to caring for those who come to our door seeking help.

Annual Report and Financial Statements for the year ended 31 December 2020.



"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 2020**

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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) (Resigned on 23 August 2020) Fr. Richard Hendrick ofm cap (Director) (Appointed on 23 August 2020) Mr. Patrick W. McGonagle (Vice Chairperson/Director) Sr. Regina Campbell (Director) Ms. Áine Reidy (Director).
CRO NO:	615117
Registered Charity N0.	CHY3765
Charities Regulatory Authority	N0. 20166120 (The Capuchin Day Centre for Homeless People is registered with the CRA and is compliant with all its statutory filing obligations).
Compliance with Code of Governance	The Capuchin Day Centre for Homeless People confirms it is actively updating its governance structures and policies in compliance with the CRA Code of Governance which will be completed by the 31 October 2021.
Business Address (Reg. Office)	29, Bow Street, Dublin 7.
Auditors	Mazars Chartered Accountants and Registered Auditor Block 3, Harcourt Centre, Harcourt Road, Dublin 2.
Bankers	Bank of Ireland Smithfield, Dublin 7. Permanent TSB, 56-59, St. Stephen's Green Dublin 2.
Solicitors	Mason Hayes & Curran , South Bank House Barrow Street, Dublin 4. Gaffney Halligan & Co., Artane Roundabout , Malahide Road Dublin 5.

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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 our chairperson

2020 started quietly enough with no hint of what lay ahead of us from March onwards. The arrival of Covid-19 put an end to many plans for individuals, for families and for organisations, and the Day Centre was no exception. From the second half of March we were obliged to stop serving meals in-house and provide take-away food only. This was possible only through the generosity of our staff and volunteers who willingly re-arranged rosters and timetables to suit the new arrangements. It was also helped by the generosity of the Capuchin community who made the Church available at mealtimes to be used by our clients when necessary. To all of them we say a heartfelt thanks.

While many people suffered dearly during the pandemic, it also became a time when the goodness of many ordinary people became obvious. And nowhere was this truer than among the supporters of the Day Centre. We thank you for your magnificent generosity and support during these difficult times, for your financial support and for your support in kind. We remember you daily in the prayers of the community.

Another piece of good news is that we managed to start the building of the extension to the Family Area (which has since been completed). This will provide much-needed space and comfort for the increasing number of families with children availing of our services. We are grateful to all who contributed to this building, and in a special way to the team of builders for their dedication and professionalism.

At the end of 2020 we were still closed for in-house meals but the large numbers presenting each day are a constant reminder to us that the need for our service is still very much there. We Capuchins renew our commitment to continue to do all that we can to alleviate this situation. With the help of our volunteers, our dedicated staff and the committed band of professional people who provide much-needed services throughout the year, we look forward to the time when we can resume our full service in safety and security.

Peter Rodgers ofm cap, Chairperson.

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*Thanks to the kindness of our steadfast supporters we are
Surviving the Pandemic and looking forward with confidence
to caring for those who come to our door seeking help.*

A word from Brother Kevin,

Dear Friends of the Day Centre.

It will come as no surprise that Covid-19 had a huge impact on our work here in the Centre but thankfully with the help of our more than generous donors, fundraisers, staff, volunteers and supporters we did not have to close and continued the service uninterrupted throughout the lockdown. At the start of the pandemic, to save lives (particularly the vulnerable people who attend the service), we had to follow medical guidelines and make temporary adjustments to the service. While we were able to continue our medical clinics, food parcel distribution and most of our family supplies we were unable to invite people to eat on the premises and like other indoor dining facilities adjusted to operate a "Take Away" meal service. While this is okay for the people who have some kind of accommodation, it is a real challenge for the rough sleepers who have no alternative but to eat their food on the street. This caused us great distress and once again the Capuchin Friars in Church Street were moved by the plight of those most in need and offered use of the Church as a facility where those most at risk could eat their meal with dignity and safety, while still observing social distancing regulations.

While our service during lockdown "**kept the wolf from the door**" the people really miss the normal facilities, particularly showers, access to toilets and most important for mental health, the one to one interaction with the staff and volunteers as they came for their meals. Another factor that caused us great distress was that it became impossible to manage the distribution of the baby supplies because of the huge number of families with children who were queuing in the street without social distancing or wearing masks. However, we mitigated against the loss for the people by co-operating with other family services and sending supplies to the various hubs etc.

Hope in the future – There is no denying 2020 was a bleak year for us here in the Centre meeting people every day who had little or no comfort while isolating or coping with children in cramped and unsuitable conditions, but as a Capuchin, I have faith to face the future with confidence knowing that God and St. Francis will not let us down. Despite the difficulties we have good news in that we managed to complete the building work on the extension to the Family Area which will provide much-needed space and comfort for the families with children when we return to "normal". Our prayer is that we will be allowed open up soon so that people can eat on the premises as before and avail of the other social benefits we have always made available here in Bow Street. In keeping with our Strategic Plan "**Start with what is necessary and do what is possible**" we are actively negotiating a "**Reopening Plan**" with the HSE to see how we can adjust the service to meet the new situation. We know that for many people who have lost their jobs and homes during the pandemic the future is looking very ominous but as Capuchins and because of your goodness, we are able to face the future with confidence and meet the challenge of helping the people who seek our help.

P.S. Covid-19 took a terrible toll on many people and we would like to take this opportunity to offer condolences to bereaved families who have lost loved ones. Our prayers for God's comfort to all.

May God reward you all for your steadfast support for the people who come to the Centre.

Kevin Crowley ofm cap – Founder/CEO/Director

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SUMMARY - CHALLENGES AND ACHIEVEMENTS 2020

Provision of Service in spite of Pandemic - While the Capuchin Day Centre has undergone many difficulties during the past 50 years, the biggest challenge arrived in the spring of 2020 when we had to face Covid-19. Like most people we were unprepared for the impact this would have on the service so our Medical and Management team immediately drew up a "Covid Action Plan" which worked out detailed policies and procedures of providing the best possible service safely given the restrictions. Our plan included splitting the workforce in two which not only mitigated against the spread of the virus among staff but ensured that if one team had to isolate we had another on standby. The plan also required hiring extra staff to counteract shortages by "cocooning" members who had underlying medical conditions. We also needed extra cleaning and security staff and PPE equipment for health and safety reasons.

Challenge - Adjustment to "Take Away" Service - As always, our main concern is to provide for those who depend on us for their food and in order to meet safety restrictions, we changed from indoor dining to operate a "Take Away" meal service. While this is okay for the people who have some kind of accommodation, it is a real challenge for rough sleepers who have no alternative but to eat their food on the street. When the Capuchin Friars in Church Street learned of this situation they offered the Church as a facility where those most at risk could eat their meal with dignity and safety, while still observing social distancing regulations. Thanks to our excellent medical team and volunteer professionals we were able to continue some of the clinics albeit on a reduced capacity basis.

Achievement of Surviving the Pandemic - We feel it a great achievement and are happy to report that the practical implementation of our Covid Action Plan has stood us in good stead. As a result of cooperation with various sectors coupled with the steadfast support of our more than generous donors, fundraisers and volunteers, we did not have to close and continued the service uninterrupted throughout lockdown.

Achievement – Christmas Food Parcels. While we were able to manage the weekly food parcel distribution of approximately 1,000 bags each week, the Christmas supply of 3,000 is a very big ask and usually involves a huge amount of staff and volunteers apart from the people coming to collect their parcel, so footfall within the Centre in the lead up to Christmas is hectic. The management decided that it would be best to distribute food vouchers on a phased basis to the people who needed them.

Achievement - Expansion of Family Area – 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. Prior to the pandemic we found that because of the volume of people in need we did not have sufficient space to adequately provide for families. We once again approached the Capuchin Order (who own the premises) and gained their permission to extend the family area to increase capacity. Once again, we were fortunate to obtain funding from our more than generous donors and the work commenced in February 2020. However, this too was halted due to Covid-19 but we are happy to say that in June 2021 the work is now complete. We are working with the HSE to see how we can reopen the premises and return to full service as soon as possible.

Achievement - Regulatory Compliance – Up to date with statutory filing of audited accounts. We are actively working on completion of the CRA Governance Code Compliance Record Form including establishing formal internal controls and other back up documentation which will be ready to meet the deadline of 31 October 2021.

Kilkenny Food Project – Like the Day Centre in Dublin the Friary Food Project found it very difficult to continue the food parcel service given the Covid-19 restrictions. The Order gave permission for them to replace the service with food vouchers.

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Capuchin Day Centre

SERVICE ACTIVITY 2020

Service Activity	2020	2019
Food Service Meals and Parcels	352,542	372,998
Family Services Baby Food and Supplies	725	28,000
Showers/Personal Hygiene Products	967	10,640
Haircuts 4 the Homeless	0	360
Clinics		
Doctor/Nurse	2,508	3985
Dental Clinic	380	628
Cervical Screening	(Confidential Service)	(Confidential Service)
Optical Screening	0	300
Chiropodist	0	1200
COPD/Diabetic Clinics	(Confidential Service)	(Confidential Service)
Total Units of Service	357,122	418,111
Child Attendance for Service	2,592	12,443

Additional Services - Distribution of:-

- New Socks, Underwear, T-shirts etc. Hospital Packs, New Shoes – Curtailed during Covid-19.
- Ponchos and Rainwear, Tents/Sleeping Bags/Emergency Supplies – Curtailed during Covid-19.
- Baby/children’s clothing and other essentials, Donated Clothing and supplies. — Curtailed during Covid-19.

Capuchin Day Centre for Homeless People
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Directors' Report 2020

The Directors/Trustees of the Capuchin Day Centre for Homeless People (CLG) submit their report and financial statements for the year ended 31 December 2020. 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 company.

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.

PRINCIPAL OBJECTS

The principal objects for which the Company is established are the relief of poverty and to benefit the community through the integration of those who are disadvantaged, by the promotion of their full participation in society. The underpinning ethos is inspired by the spirit of St. Francis of Assisi and delivered by welcoming people in need of food aid who have no home and/or are socially excluded and by respecting their dignity provide a caring, pastoral, holistic and non-judgemental service responsive to their needs. This objective shall be obtained by providing quality, nourishing meals and survival food maintenance for people in need, with priority given to those most vulnerable or at risk. In keeping with the constitutions of the Capuchin Order, and in accordance with the charism of the Capuchin Order of practical aid and solidarity with those in distress, the service shall be delivered in a caring non-judgemental environment, where the social and human rights of people are respected.

PRINCIPAL ACTIVITIES (Normal Activities pre Covid-19 – see below for adjusted service)

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.

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.

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Directors' Report 2020 (Continued)

- 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

The business of the Capuchin Day Centre for Homeless People is governed by a six-person Board of Directors who hold reserved voting rights. Directors are appointed by the Provincial and the members of the Provincial Council of the Irish Capuchin Franciscan Order. Appointments are reviewed every three years by the incoming Provincial and the Provincial Council Team following the general chapter of the Order.

Directors are charged with safeguarding the financial, physical and reputational assets of the Centre. It is their duty to ensure smooth operation of the company in accordance with the structures and guidelines set out in the governing document (Memorandum & Articles of Association) and are responsible for ensuring the Centre is fully compliant with all regulatory legislation. Directors must also ensure the day to day operation of the company is faithful to the Capuchin ethos as laid down in the M & A. It is the duty of the Directors to recruit and employ personnel with the skills and expertise necessary to operate the service efficiently. It is further the duty of the Directors to delegate the work to appropriate personal and/or outsourced service providers as necessary for the smooth running of the charity. It should be noted that in keeping with best practice and the requirement of the Charities Regulator, the Centre has established formal documentary evidence of robust internal controls in accordance with the CRA Governance Code.

<p style="text-align: center;">ORGANOGRAM THE CAPUCHIN DAY CENTRE FOR HOMELESS PEOPLE (A Company Limited By Guarantee And Not Having A Share Capital)</p> <p style="text-align: center;">Governance And Allocation Of Responsibility For Operation Of The Service</p>
<p style="text-align: center;">THE MEMBERS The Provincial Plus Four Elected Friars who form the Provincial Council of The Irish Capuchin Franciscan Order</p>
<p style="text-align: center;">THE BOARD OF DIRECTORS Six Member Board of Directors with Reserved Voting Rights Appointees of the Provincial and the Provincial Council</p>
<p style="text-align: center;">DELEGATED MANAGEMENT Delegated Management and Staff with Responsibility for the Day to Day Running of the Company (Delegated by the Board of Directors)</p>
<p style="text-align: center;">STAFF AND VOLUNTEERS</p>

Directors' Report 2020 (Continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

(a) Decision making process

- **Board of Directors** - Board Decisions are taken following discussion during the meeting and voted at the designated time at the end of the Monthly Meetings by those Board Members with voting rights delegated by the Provincial Council. As per the M & A, major decisions i.e. involving large projects such as building or property acquisition must also receive approval by the Provincial and the Provincial Council 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 decisions are made by the CEO (Brother Kevin), Alan Bailey (Project Manager) and Theresa Dolan (Finance Officer) and Monica Dolan (Accountant) 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 Brother 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 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.

(b) Delegated Personnel

- **Brother Kevin Crowley** – Apart from his role of Founder and Director for life, Brother 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: 28th September 2021. (All above personnel were in position on date report was signed)

(d) Relationship between the charity and above personnel – With the exception of Brother 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.

Directors' Report 2020 (Continued)

FINANCIAL REVIEW

Financial Notes to Accounts for year-end 31st December 2020

Statutory Income:

- **HSE Funding** of €97,133 in line with prior years.
- **DCC Funding through Dublin Regional Homeless Executive** of €360,840 slight increase on prior years.
- **Revenue Tax Rebate on Donations** amounted to €22,000 showed a decrease on the previous year.
- **Donations from the Court Poor Box** amounted to €11,048 down from €67,445 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). Despite the pandemic there were several generous once off donations from individual and corporate donations including individual donations from people who wish to remain anonymous.

FUNDRAISING – “HOW CAN WE EVER THANKS YOU..... Brother Kevin”

One of the most devastating results of the pandemic on the charity sector was the collapse of fundraising opportunities particularly on organisations like the Capuchin Day Centre who are dependent on the goodwill of private donors and voluntary fundraisers to keep this lifeline in operation. Over the years the Centre has been fortunate to build up a team of amazing donors and voluntary fundraisers who undertake remarkable fundraising activities, many of which require year-long training commitment and organising like the Cycle for Brother Kevin, the Paris2Nice Cycle, and annual golf days, Bridge Nights, Women's Marathon, Dublin City Marathon, Margaret Wogan sale of work and concerts, Cake Sales etc. not to mention the Carol Singing Street Collection and other events organised by Schools, Clubs and Church groups. Also “Lawyers for the Homeless” who hold CPD training courses in the Centre and donate the fees”. While some fundraisers were able to switch to innovative online events, just think of the disappointment for many of these “heroes” when the rug was pulled from under them and everything was cancelled. Initially we thought it would be a temporary closure but as the lockdown stretched further into the future, we began to realise that the fundraising we relied on for so long could well take a big hit and we would have to prepare to “dip into our savings” to keep going until the sector would recover.

**THANKS TO RYAN TUBRIDY AND ESPECIALLY TO
DERMOT KENNEDY FOR HIS KINDNESS IN NOMINATING
THE CAPUCHIN DAY CENTRE FOR HOMELESS PEOPLE
DURING RTE'S LATE LATE SHOW CHARITY APPEAL**

While we were trying to adjust to the “**Shock of seriously reduced funding**” we got an even “**Bigger Shock – This time by way of an amazing Funding Boost**” when we received a phone call from the Late Show to advise us that the much **gifted and extremely kind and generous singing sensation Dermot Kennedy had chosen to nominate the Capuchin Day Centre as his charity of choice on Ryan Tubridy's Late Show Charity Appeal.**

Apart from the response on the night, the show triggered so much goodwill and spin off fundraising that it is hard to say exactly how much was raised except to say that coupled with our “**old faithful volunteers who have been keeping us going throughout the years**” rather than having to use some of our precious savings, we had more than enough to keep going. We also take this opportunity to acknowledge the fantastic generosity of the listeners who responded to the interviews with Brother Kevin on the “Sunday with Miriam” and the “Today with Sean O'Rourke” RTE 1 Radio Programmes. Once again we Capuchins are simply overwhelmed with the goodness of people for their steadfast support particularly throughout the pandemic. We can assure everyone that their contributions are gratefully appreciated. May God reward you all for your kindness.

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Directors' Report 2020 (Continued)

FINANCIAL REVIEW (Continued)

Expenditure on Charitable Activities

- **Food Costs** – Showed a decrease of 14.8% on the previous year due to reduced service
- **Medical Supplies/Clothing** – Decrease on last year is due to restrictions placed on our services by Covid-19
- **Water Rates** – Charges in line with previous year.
- **Rent/Rates** – Charges in line with previous year.
- **Wage Costs** – Decrease of 6.3% on the previous year due to less hours worked.
- **Security Costs** – The charge showed a decrease of 30% due to a €24k expenditure in the previous year.
- **Cleaning and HACCP** – Charges increased by 34% due to the additional cleaning costs required by Covid-19

Donation - Social Housing Initiative in collaboration with the Peter McVerry Trust - The escalation of the housing/homeless crisis is a major concern for Capuchins. While we have a track record of providing shelter during the day where people receive food, clothing, showers, medical care and other necessities for daily living, it troubles us that parents and children have nowhere to call home and rough sleepers are at risk of dying on the side of the road because they cannot access accommodation. While the Day Centre is a vital service for people in need, it is the generosity of our Donors who through their financial support make the difference in people's lives every day. We cannot emphasise enough that it is the donors that make the Centre "special" and we are grateful to every person who helps. Despite how much we do for people during the day, it is hard for us to know that when people leave the premises they are unsure of where they will lay their head that night and we are constantly asking ourselves **"Is there more we can do?"** To further this aim, given the generosity of our donors and prudent management of our finances which resulted in the healthy state of our reserves, the Board (in conjunction with our financial advisers) explored how best we could respond to the housing crisis. Following a "future proofed" review of our finances, the directors recognised that after allocating reserves for the "Rainy Day" (in accordance with SORP) we had funds that could be put to better use than "sitting safely in the bank" and made practical plans for making a financial contribution towards much needed social housing provision.

Social housing/accommodation is a specialised function and the Directors recognised that because we are not a housing body, the Day Centre did not have the expertise to embark on such an initiative. After careful consideration and much legal "Due Diligence" the Board of Directors identified a suitable Housing Body and decided to share €5.0 million of our reserves and deploy it towards a housing initiative via the Peter McVerry Trust. Although this initiative is modest in light of the enormity of the problem (ten thousand people living in emergency accommodation) the contribution of the Capuchin Day Centre could have a real impact in alleviating housing distress for some people trapped in emergency accommodation with no prospect of having their own home. This decision reflects our Capuchin ethos (helping those most in need) and the Peter McVerry Trust's core competency. We have been assured that the people who are housed in these properties will have secure tenancies and have full social supports from the Peter McVerry Trust.

BALANCE SHEET

RESERVES 2020	DESIGNATED FUNDS	RESTRICTED FUNDS	UNRESTRICTED FUNDS	TOTAL FUNDS
	€11,570,000	€300,000	€2,434,771	€14,304,771
RESERVES 2019	DESIGNATED FUNDS	RESTRICTED FUNDS	UNRESTRICTED FUNDS	TOTAL FUNDS
	€11,699,000	€300,000	€4,609,077	€16,608,077

Directors' Report 2020 (Continued)

FINANCIAL REVIEW (Continued)

Financial Summary

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 a 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 current level of unrestricted funds and designated funds, at €14,004,771 is adequate to finance more than 12 months' core activity. This level was approved by the Board.

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.

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 directly 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 2020 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.

Directors' Report 2020 (Continued)

FINANCIAL REVIEW (Continued)

Cost Efficiencies - It is worth noting that with only €450,000 statutory funding, the Centre provided over 357,000 units of service during the year. This included meals, food parcels, family supplies, medical service, counselling, advice & advocacy. 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 a small increase in paid staff.

Maximum use of 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.

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.

Benefit from Capuchin Order - Apart from their function as Directors/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 Brother 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 employees, 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.

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 and chiropody clinics which have been of untold benefit to people who have no access to mainstream services to name but a few.

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

Directors' Report 2020 (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 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-19 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 have risen from 600 to 850 a day. We will carefully monitor demand for the service when the current PUP payment ceases.
- **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 Directors together with Management and our external advisors, constantly explore ways we can respond to crisis situations and to see 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
<p>Increased Demand Post Covid-19 In the past unemployment has been the main factor in increased demand for the service. Current forecasts are alarming.</p>	<p>Ensure we have sufficient financial reserves, skilled staff & volunteers to cope with increased demand.</p>	<p>Monthly Board Meetings and keeping in touch with relevant agencies providing services for people in need.</p>
<p>Housing Crisis For many years prior to Covid-19 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.</p>	<p>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.</p>	<p>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.</p>

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

Directors' Report 2020 (Continued)

PRINCIPAL RISKS AND UNCERTAINTIES (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 Brother 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 Brother Kevin, 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>

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

Directors' Report 2020 (Continued)

POST BALANCE SHEET EVENTS

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

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.

POLICIES

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 have 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.

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 have expressed their willingness to continue in office and will be re-appointed in accordance with Section 383(2) of the Companies Act, 2014.

Directors' Report 2020 (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.

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. This goodness has been further evidenced by the continued support by way of donations and fundraising during the pandemic. Apart from the financial contributions, particularly at Christmas and Easter 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, Chiropodists 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 people in need 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 with many blessings.

Signed on behalf of the Board of Management.



Fr. Peter Rodgers ofm cap.
Chairperson



Br. Kevin Crowley ofm cap.
Director

Date 28/9/2021

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 Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charity 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 surplus or deficit 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: 28/9/2021

**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 2020, which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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 accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2020, and of its net expenditure 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 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 CAPUCHIN DAY CENTRE FOR HOMELESS PEOPLE**

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.

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 course of 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

In our opinion, based 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 18, 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.

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.

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

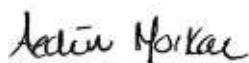
Auditor's responsibilities for the audit of the financial statements

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

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

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

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



Aedín Morkan
for and on behalf of Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre, Block 3
Harcourt Road
Dublin 2
Date: 30 September 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 2020

	Notes	Restricted Funds €	Designated Funds €	Unrestricted Funds €	Total Funds 2020 €	2019 €
Income from:						
Donations and legacies						
- Donations	4	-	-	6,054,818	6,054,818	5,351,062
Charitable activities						
- Grants	4	-	-	457,973	457,973	525,676
Investments						
- Deposit Interest	5	-	-	1,748	1,748	9,668
Total		-	-	6,514,539	6,514,539	5,886,406
Expenditure on:						
Charitable activities						
- Supporting the homeless		-	-	(3,817,845)	(3,817,845)	(4,165,554)
- Donation for the provision of accommodation	7	-	-	(5,000,000)	(5,000,000)	-
Total	6	-	-	(8,817,845)	(8,817,845)	(4,165,554)
Net (expenditure)/ income		-	-	(2,303,306)	(2,303,306)	1,720,852
Net movement in funds						
- On activities in the period		-	-	(2,303,306)	(2,303,306)	1,720,852
- Transfer between funds		-	(129,000)	129,000	-	-
Total	16	-	(129,000)	(2,174,306)	(2,303,306)	1,720,852
Total funds brought forward		300,000	11,699,000	4,609,077	16,608,077	14,887,225
Total funds carried forward	16, 17	300,000	11,570,000	2,434,771	14,304,771	16,608,077

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 25 to 36 form an integral part of these financial statements.

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


BALANCE SHEET
AS AT 31 DECEMBER 2020

	Notes	2020 €	2019 €
Fixed assets			
Tangible assets	11	<u>1,901,922</u>	<u>1,922,029</u>
Current assets			
Debtors	12	77,103	16,832
Deposit accounts	13	10,186,451	12,184,703
Cash and cash equivalents	14	<u>2,315,714</u>	<u>2,739,555</u>
		12,579,268	14,941,090
Current liabilities			
Creditors: Amounts falling due within one year		<u>(176,419)</u>	<u>(255,042)</u>
Net current assets		<u>12,402,849</u>	<u>14,686,048</u>
Total assets less current liabilities		<u>14,304,771</u>	<u>16,608,077</u>
Restricted funds	16	300,000	300,000
Designated funds	16	11,570,000	11,699,000
Unrestricted general funds	16	<u>2,434,771</u>	<u>4,609,077</u>
Total funds		<u>14,304,771</u>	<u>16,608,077</u>

The accompanying notes on pages 25 to 36 form an integral part of these financial statements.

The financial statements have been approved by the Board of Directors on 28/9/21 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 2020

	Notes	2020 €	2019 €
Cash flows from operating activities			
Net (expenditure)/ income		(2,303,306)	1,720,852
Adjustments for:			
Investment income		(1,748)	(9,668)
Depreciation	11	96,548	93,574
(Increase)/ decrease in debtors		(60,271)	178,922
Decrease in creditors		(78,623)	(33,292)
Net cash (used in)/ provided by operating activities		<u>(2,347,400)</u>	<u>1,950,388</u>
Cash flows from investing activities			
Investment income received		1,748	9,668
Withdrawal from / (Addition to) investments		1,998,252	(9,136,830)
Acquisition of tangible fixed assets	11	(76,441)	(25,191)
Net cash provided by provided by / (used in) investing activities		<u>1,923,559</u>	<u>(9,152,353)</u>
Net decrease in cash and cash equivalents		<u>(423,841)</u>	<u>(7,201,965)</u>
Cash and cash equivalents at 1 January		<u>2,739,555</u>	<u>9,941,520</u>
Cash and cash equivalents at 31 December	14	<u>2,315,714</u>	<u>2,739,555</u>

The accompanying notes on pages 25 to 36 form an integral part of these financial statements.

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 2020

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.

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

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.

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 are recognised by the UK Financial Reporting Council (FRC) as the appropriate bodies 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 Directors 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. Expenditure that is related to these particular purposes 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.

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 2020

2. ACCOUNTING POLICIES (Continued)

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.

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 financial activities.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

2. ACCOUNTING POLICIES (Continued)

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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 charity's pension scheme are charged to the statement of financial activities in the period to which they relate.

Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight-line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

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.

Prepayments

Prepayments are expenses paid in advance and recorded as assets before these are utilised. Prepayments are apportioned over the period covered by the payment and charged to profit or loss when incurred. Prepayments that are expected to be realised no more than 12 months after the reporting period are classified as current assets. Otherwise, these are classified as noncurrent assets.

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.

Taxation

The company has obtained exemption from the Revenue Commissioners in respect of corporation tax, it being a company not carrying on a business for the purposes of making a profit.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

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.

Critical judgements made in applying the charity's accounting policies

Going concern

The charity holds total reserves in the amount of €14,304,771. 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 improvements, 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 €1,815,158 (2019: €1,896,838) (see Note 11).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

4. INCOME

Current year

	Restricted Funds €	Designated Funds €	Unrestricted Funds €	Total €
<i>Donations</i>				
Donations and legacies	-	-	5,162,440	5,162,440
Bequests	-	-	326,568	326,568
Tax rebate on donations	-	-	22,347	22,347
Fundraising income	-	-	306,565	306,565
Donations and Trusts	-	-	236,898	236,898
	-	-	<u>6,054,818</u>	<u>6,054,818</u>
<i>Charitable activities</i>				
Dublin City Council	-	-	360,840	360,840
HSE	-	-	97,133	97,133
	-	-	<u>457,973</u>	<u>457,973</u>

Prior 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's Area	300,000	-	-	300,000
Tax rebate on donations	-	-	141,141	141,141
Fundraising income	-	-	884,272	884,272
Donations and Trusts	150,000	-	90,000	240,000
	<u>450,000</u>	<u>-</u>	<u>4,901,062</u>	<u>5,351,062</u>
<i>Charitable activities</i>				
Dublin City Council	-	-	428,656	428,656
HSE	-	-	97,020	97,020
	-	-	<u>525,676</u>	<u>525,676</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.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

5. INTEREST RECEIVABLE AND SIMILAR INCOME

	2020 €	2019 €
Bank Interest	<u>1,748</u>	<u>9,668</u>

Income from bank interest is classified as unrestricted funds.

6. EXPENDITURE

Current year

	Restricted Funds €	Designated Funds €	Unrestricted Funds €	Total €
Food	-	-	1,503,129	1,503,129
Charitable outgoings	-	-	33,412	33,412
Other expenditure	-	-	926,734	926,734
Staff costs	-	-	1,258,022	1,258,022
Depreciation	-	-	96,548	96,548
Donation to Peter McVerry Trust (PMVT)	-	-	5,000,000	5,000,000
	<u>-</u>	<u>-</u>	<u>8,817,845</u>	<u>8,817,845</u>

Prior 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>

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

7. DONATION FOR THE PROVISION OF ACCOMMODATION

During 2020, 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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

8. EMPLOYEES AND REMUNERATION

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

	2020	2019
Management	3	3
Accountant	1	0
Chef	2	3
Catering/Careworkers	16	15
Kitchen Porter (part time)	1	1
Security/ Floor Careworkers	5	5
Nurse	1	1
Family Services Coordinator	1	1
	<u>30</u>	<u>29</u>

The staff costs comprise

	2020 €	2019 €
Wages and salaries	1,159,627	1,232,341
Social security costs	<u>98,395</u>	<u>110,588</u>
	<u>1,258,022</u>	<u>1,342,929</u>

The number of employees whose employee benefits fell into the bands below.

	2020	2019
In the band €60,000 - €70,000	5	4
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 2020 (2019: €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.

	2020 €	2019 €
CEO - Brother Kevin Crowley	-	-
Key management personnel	202,384	202,384
All other staff	<u>957,243</u>	<u>1,029,957</u>
	<u>1,159,627</u>	<u>€1,232,341</u>

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NOTES TO THE FINANCIAL STATEMENTS
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9. NET (EXPENDITURE)/ INCOME

Net (expenditure)/ income is stated after charging / (crediting):

	2020	2019
	€	€
Auditor's remuneration (inclusive of VAT)	15,375	15,375
Accountancy services	-	11,650
Depreciation of tangible assets	<u>96,548</u>	<u>93,574</u>

10. TAX ON PROFIT ON ORDINARY ACTIVITIES

No charge to taxation arises due to charitable status.

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NOTES TO THE FINANCIAL STATEMENTS
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11. TANGIBLE FIXED ASSETS

	Leasehold improvements	Fixtures, fittings and equipment	Motor vehicles	Construction in progress	Total
	€	€	€	€	€
<i>Cost:</i>					
At 1 January 2020	1,894,535	163,733	25,718	25,191	2,109,177
Additions	-	14,868	-	61,573	76,441
At 31 December 2020	1,894,535	178,601	25,718	86,764	2,185,618
<i>Depreciation:</i>					
At 1 January 2020	100,376	75,768	11,004	-	187,148
Charge for the period	50,188	40,858	5,502	-	96,548
At 31 December 2020	150,564	116,626	16,506	-	283,696
<i>Net book value</i>					
At 31 December 2020	1,743,971	61,975	9,212	86,764	1,901,922
At 31 December 2019	1,794,159	87,965	14,714	25,191	1,922,029

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NOTES TO THE FINANCIAL STATEMENTS
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12. DEBTORS

	2020 €	2019 €
Other debtors	58,177	3,506
Prepayments	<u>18,926</u>	<u>13,326</u>
	<u>77,103</u>	<u>16,832</u>

13. DEPOSIT ACCOUNTS

	2020 €	2019 €
Deposit accounts with a maturity of more than 3 months	<u>10,186,451</u>	<u>12,184,703</u>

14. CASH AND CASH EQUIVALENTS

	2020 €	2019 €
Deposit accounts with a maturity of less than 3 months	-	-
Cash at bank and in hand	<u>2,315,714</u>	<u>2,739,555</u>
	<u>2,315,714</u>	<u>2,739,555</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 €	2019 €
Trade creditors	121,840	177,517
Taxation and social welfare (i)	29,839	43,225
Accruals	<u>24,740</u>	<u>34,300</u>
	<u>176,419</u>	<u>255,042</u>

(i) *Taxation and social welfare*

	2020 €	2019 €
PAYE	<u>29,839</u>	<u>43,225</u>

Trade creditors and accruals are payable at various dates in the subsequent year in accordance with the suppliers' usual terms and conditions.

Tax and social insurance are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

16. FUNDS MOVEMENTS

Current year	Unrestricted Funds €	Restricted Funds €	Designated Funds €	Total €
At 1 January 2020	4,609,077	300,000	11,699,000	16,608,077
Net expenditure	(2,303,306)	-	-	(2,303,306)
Transfer between reserves	129,000	-	(129,000)	-
At 31 December 2020	<u>2,434,771</u>	<u>300,000</u>	<u>11,570,000</u>	<u>14,303,771</u>
Prior year	Unrestricted Funds €	Restricted Funds €	Designated Funds €	Total €
Transfer of undertaking	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>

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	383,175	86,763	1,431,984	1,901,922
Debtors	77,103	-	-	77,103
Cash and cash equivalents	2,150,912	213,237	10,138,016	12,502,165
Creditors: within one year	(176,419)	-	-	(176,419)
At 31 December 2020	<u>2,434,771</u>	<u>300,000</u>	<u>11,570,000</u>	<u>14,304,771</u>

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NOTES TO THE FINANCIAL STATEMENTS
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17. FUNDS (Continued)

Prior 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>

18. RELATED PARTY TRANSACTIONS

There were no related party transactions during the financial year (2019: €Nil).

Key management personnel compensation

The total employee benefits received by the key management personnel for the year amounted to €207,748 (2019: €210,189). The key management personnel of the company are the Secretary to the Board of Directors/Finance Officer/Administration, Project Manager/HR Manager/Volunteer co-ordinator/Chief Security Officer and Internal controls manager/GDPR officer/ Accountant. The directors of the charity did not receive any remuneration during the year (2019: €nil).

19. COMMITMENTS UNDER OPERATING LEASE

At 31 December 2020, the charity had annual commitments under non-cancellable operating leases as follows:

	2020 €	2019 €
Within one year	65,000	65,000
Between one and five years	260,000	260,000
In over five years	<u>130,000</u>	<u>195,000</u>
	<u>455,000</u>	<u>520,000</u>

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NOTES TO THE FINANCIAL STATEMENTS
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20. POST BALANCE SHEET EVENT

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

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 28/9/2021