

**The Salvation Army (Republic of Ireland)**

**Annual Report**

**Financial Year Ended 31 December 2022**

**Registered Number: 90791**

**Registered Charity Number: CHY 6399**

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## DIRECTORS AND OTHER INFORMATION

### Directors

Colonel Neil Webb  
Mr John Fitzpatrick  
Major Eleanor Haddick  
Mrs Alexandra O'Hara  
Captain Julia Mapstone (appointed 29/09/2022)  
Major Mark Waghorn (appointed 29/09/2022)  
Captain Timothy Lennox (resigned 14/07/2022)  
Mrs Lorrita Johnson (resigned 07/04/2022)  
Mr Nicholas Redmore (appointed 10/02/2023)

### The Salvation Army Company Members

Commissioner Anthony Cotterill  
Colonel Paul Main  
Lt Colonel Alan Read

### Secretary and Registered Office

Miss Jacqueline McIntyre  
114 Marlborough Street  
Dublin 1

**Registered Number:** 90791

**Registered charity number:**  
20011628

### Independent Auditors

PricewaterhouseCoopers  
Chartered Accountants and  
Statutory Audit Firm  
One Spencer Dock  
North Wall Quay  
Dublin 1

### Solicitors

A & L Goodbody  
International Financial  
Services Centre  
North Wall Quay  
Dublin 1  
  
Beauchamps Solicitors  
Riverside Two  
Sir John Rogerson's Quay  
Dublin 2  
Ireland

### Bankers

Bank of Ireland  
O'Connell Bridge  
6 Lower O'Connell Street  
Dublin 1

Ulster Bank  
College Green  
Dublin 2  
College Green

## DIRECTORS' REPORT

The directors submit their report together with the audited financial statements for the financial year ended 31 December 2022.

### Statement of directors' responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with Irish law.

Irish law requires the directors to prepare financial statements for each financial year that give a true and fair view of the company's assets, liabilities and financial position as at the end of the financial year and of the profit or loss of the company for the financial year. Under that law the directors have prepared the financial statements in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*, and Irish law).

Under Irish law, the directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the company's assets, liabilities and financial position as at the end of the financial year and the profit or loss of the company for the financial year.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain the transactions of the company;
- enable, at any time, the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy; and
- enable the directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.

The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Accounting records

The measures taken by the directors to secure compliance with the company's obligation to keep adequate accounting records are the use of appropriate systems and procedures and employment of competent persons. The accounting records are kept at 18 Kings Inn Street, Dublin, D01 W588.

### Results for the year

The statement of financial activities for the year is set out on page 14 of the financial statements.

Net movement in funds for the year were €2,600 net expenditure (2021: €142,972 net income) and the funds held at year end are analysed as follows:

	€
Restricted funds	5,492,626
Unrestricted funds	7,016,829
	<hr/> 12,509,455

## DIRECTORS' REPORT - continued

### Governance of the charity

At 31 December 2022 the Board consisted of 4 Officers, 1 lay person and 1 non-executive, as follows:

Director	Position	Location	Daily Management
Colonel Neil Webb	Divisional Commander	Ireland Hub	
Major Eleanor Haddick	Chaplain	Dublin	
Mr John Fitzpatrick	Non-Executive	Dublin	
Mrs Alexandra O'Hara	HR Director	THQ	
Captain Julia Mapstone	Corps Officer	Dublin	
Major Mark Waghorn	Corps Officer	Dublin	
Company Secretary			
Miss Jacqueline McIntyre	Company Secretary	Ireland Hub/Dublin	√

√=responsible for day-to-day management  
Ireland Dub/DHQ=Regional Office in Belfast  
THQ=Territorial Head Office

### Company status

The company is a company limited by guarantee but not having a share capital. The company registration number is 90791 and is registered under charity registration number CHY 6399.

### Structure, governance and management

In 2022 The Director's board continued to meet bi-monthly with a high focus on the overall company structure/governance and compliance. Carrying on from the good work of the previous Board, the current Board have identified areas to adapt and improve within the everchanging environment. This will continue into 2023 with the commitment to periodically review in the future. The work completed in 2022 on the review of the governance/structure and subsequent changes, has meant the company are on a new journey to be fully compliant with the Charities Governance Code. During this time of change full compliance with the code will vary. The Operations Board ("OB") continued to meet for a more streamlined way of reporting and governance. The Centre Business Boards ("CBB") continue to ensure any previous sign off processes are still being captured. The OB and CBB continue to be under review with the reports being analysed to ensure the right level of detail is being captured and recorded. The Board of Directors review the Governance Code as part of their induction, the code forms part of the Company's governing documents, and the Company Secretary ensures ongoing reviews. The Company Secretary is also tasked with the reporting to the Charities Regulator to fulfil its compliance.

Every Service has a Service Manager and management team appointed and are responsible for the efficient and effective daily operation of their programmes and care of the residents and clients. Centre Business Boards and Management Meetings are held weekly in each Service and minutes are forwarded to the Regional Manager (Ireland) Homeless Services and noted monthly at CBB.

The Centre Management teams play a big part in setting budgets and controlling expenditure, any non-day to day expenditure is requested by the management teams and endorsed by the Regional Manager/Finance before going to the CBB/OB for approval. Finance Management reports are prepared by the central finance team and circulated to each service for review. Management reports and occupancy statistics are reviewed on a monthly basis by the CCB/OB and where necessary appropriate follow up is actioned. The management teams also report to the divisional HR team to ensure legal compliance and good governance, these reports are also noted and reviewed at the CBB/OB. Regional management are regularly visiting the Centres in relation to their discipline and area of specific responsibility. The RMHS has a mandatory responsibility for conducting Supervisions and Monitoring and submitting reports monthly to CBB and THQ.

2022 saw a sizeable leap in staff turnover with recruitment being difficult. This resulted in the company having to adjust some processes to ensure the continuance of good governance. This also saw an increase in the company using agency staff to ensure adequate staffing levels and the company was able to deliver its services at a high standard.

### DIRECTORS' REPORT - continued

#### Risk management

The Salvation Army has a strong corporate committee structure. During the year various Boards and Councils are all encouraged to review risk in their respective area of jurisdiction.

The boards, from services through to directors, are at the heart of strong financial controls, authorisation procedures and a hierarchy of spending limits. Internal Audit Department (based in Territorial Headquarters) are responsible for periodic visits to the Services to monitor the controls and assess the various areas of risk. This includes Health and Safety matters.

#### Objects and principal activity

The Salvation Army (Republic of Ireland) is a religious and charitable organisation promoting the improvement, moral regeneration and rehabilitation of persons who are destitute or needy, and such other charitable work as has for its purpose the promotion of education, the relief of illness and care of the helpless, homeless and disadvantaged.

The Salvation Army (Republic of Ireland) seeks to achieve these objectives in the following ways:

- Christian worship and the proclamation of the gospel in corps (churches), community and social centres, in the open air and wherever people are, by means of the written, broadcast and spoken word; literature and electronic media; music and personal evangelism.
- Residential, community and outreach programmes based at social service centres and corps, focused on the needy and disadvantaged members of society including the homeless, the elderly, the young and people with drug-related problems, including alcoholism. In short, by meeting people at their point of need.
- Maintaining centres to provide board, lodging, recreation and other comforts to men, women and young people.
- Engaging with Homeless Agency (Dublin City Council and Health Service Executive) as Partners to reduce/eliminate homelessness in Dublin.

#### Organisation

The Salvation Army, which was founded in 1865 by William and Catherine Booth, is an unincorporated association with charitable objects, currently operating in over 130 countries. Under Section 4(1) of The Salvation Army Act 1980, world leadership of the movement is provided by the General of the Salvation Army, who is assisted by officers and staff based at International Headquarters in London. The United Kingdom and Ireland Territory is under the command of a Territorial Commander, appointed by the General, and responsible to them for the Leadership of Salvation Army work throughout the British Isles, including the Channel Islands, the Isle of Man and the Republic of Ireland.

#### Review of activities

The Salvation Army (Republic of Ireland) provide inter-cultural worship and community programmes through its two Corps, a fresh expression, Café and a range of 7 different services. Four of these services are within the adult homeless sector, three are family services, these are ran from 6 premises across Dublin. In total we provide 195 beds per night (single services) and accommodation for approx. 116 families along with a seven-day Medical centre. In 2022 the social enterprise project recommenced after being put on hold due to Covid and will be a focus in 2023.

**Dublin South Corps** is a local community church and community space situated in Rathmines.

During 2022 the Corps have continued to run Paintbox three times a week with approximately 10 children on a Wednesday and varying numbers in the two Friday groups. From September to November we also ran Baby Song which had 7 first time mums, several of whom had been referred to us by their health visitor as a way of meeting other new parents. The group gradually ended as parents returned to work and the children entered full time day care.

## **DIRECTORS' REPORT - continued**

### **Review of activities – continued**

Little Builders, a Christian based group aimed at children aged 4-7years and their parents, has struggled with low numbers throughout the year and finally closed in October after several weeks of no attendance.

Dublin South Corps remains a popular place to bring toddlers, and the Paintbox programme is highly valued as being different to the other options in the area. Through the simple art work, songs and stories we are able to share bible stories and Christian values with the young children while also developing their fine motor skills through the art and social skills through play.

From September to December various attempts at adult programmes have been explored, these included Sunday worship, Cameo and Drawing together. Unfortunately, we did not see a significant uptake or engagement for these.

Looking forward to 2023, we need to carefully evaluate our missional effectiveness within Rathmines. While there is undoubtedly good work happening, we need to think creatively to see if there are better ways of carrying out this work within the South Dublin area that could be more missionally effective, build community and be financially responsible.

**Dublin City Corps** is a city centre church and community space.

In 2022 The Corps has been encouraged by a significant increase in people attending Sunday morning church services. Many of these are Salvationist's that have moved to Dublin from other parts of the world. This has further enhanced the diversity of Sunday worship. We are encouraged to have new people attending and we have started membership classes with 2 of these people, this is to give them an understanding of the work of The Salvation Army does and our beliefs.

Some highlights in 2022 included a Sunday church service focusing on The Salvation Army in India and a Tamil Carol Service, these were led by Corps members of these cultures. Both were extremely successful, the Indian service was followed by traditional dishes and fellowship and the Tamil Carol service had around 40 Tamil Salvationists from the Dublin Area attending.

During December 2022, we assisted 28 families in financial need with Food hamper's and Gift cards to help them through Christmas.

We have given pastoral support to numerous individuals throughout the year who have come into the Hub Café or to the church on Sunday's who have needed a listening ear, or someone to give advice or signposting.

On a Wednesday evening we hold a Zoom Bible Study attended by 3-8 people each week. This is to help people grow in their spiritual life and discipleship.

Looking forward in 2023 we are focusing on the continued growth of the Corps, this includes Junior Soldiers and expanding our weekly programmes. We are also planning on embracing the many other cultures represented in the church by holding Sunday services led by the members of those nations. We would also like to engage with the local community and grow our local membership as up to now this has been one of our challenges. We also have plans to hold a Maundy Thursday fellowship meal and Easter Sunday worship.

**Limerick** is a Fresh expression.

From March 2022 the Fresh Expression in Limerick re-opened post-covid. Contact had been kept with attendees and as life gradually returned to normal the building of better relationships developed. As a result, our monthly gatherings developed to every two weeks. These consisted of an intentional discipleship format, a particular bible video-portion followed by asking three questions that helped discuss, challenge, and develop the mindset of those present. This had a positive response and good attendance.

Looking forward in 2023 the continuation of building relationships and growth will be the main focus.

## **DIRECTORS' REPORT - continued**

### **Review of activities – continued**

A key strength of these Salvation Army expressions is the deliberate integrated approach to ministry. All our homeless services have a chaplain and mission plan. Along with this we have a Integrated Mission group which is looking at ways to improve and adapt going forward. This group helps to ensure all aspects of our work has mission at the forefront.

### **Adult services – The Granby Centre, York House Lifehouse and REASE House**

Long Term Supported Accommodation (LTA) – we provide 147 long term supported beds every night. Those availing of LTA accommodation may have a combination of various complex mental health conditions, addiction and physical disability. The service provides accommodation, personal life-skills support and in some cases personal care for a prolonged period of time. Our priority is that people get the care they need and consider their accommodation with The Salvation Army as their home for however long they receive our support.

Care staff have completed the FETAC Level 5 training in care. Care residents are encouraged to pursue educational and social programmes in line with their abilities and are referred to the Granby by community psychiatric nurses, hospitals and social workers.

Supported Temporary Accommodation (STA) – we provide 48 supported temporary beds every night. The individuals accessing these units are referred directly from the (CPS) Central Placement Service and are general individuals who require life-skills support for six months before moving into community accommodation.

We provide a blend of one-to-one and group work activities bespoke to the needs of every individual including but not limited to:

- Collaboration with specialist services e.g. STA providers, Homeless Action Teams, other specialist and visiting housing support services, physical and mental health teams, addiction services, housing authority, all other relevant services.
- Life-skills interventions e.g. management of service user's drug/alcohol behaviour or issues relating to mental ill health, physical health or anti-social behaviour.
- Support with motivation, health and wellbeing, counselling, relapse prevention, overdose prevention, improving self-esteem and interpersonal skills
- Housing including registration/maintenance on local authority housing list with homeless priority
- Preparation for independent living as appropriate e.g. cooking, cleaning, budgeting, illiteracy, innumeracy, health needs
- Pre-tenancy training and independent living skills

### **Family Services – Greencastle Parade, Clonard Road and Houben House**

Family hubs are a first response for families who become homeless and find themselves with no alternative other than commercial hotels. This supported temporary accommodation provides more appropriate and suitable accommodation for families as well as a range of on-site services and support. Family hubs are not designed as a long-term housing solution but provide a suitable and welcoming family environment for families waiting on social housing to become available.

The Salvation Army has significantly increased our support through the addition of the service at Houben House. This service provides for larger families that are traditionally hard to place as well as an ever-increasing number of families from an ethnic minority background who do not have English or Irish as a first language. Our aim in supporting families is to provide short-term support and encouragement to enable them to find and sustain a suitable housing outcome.

### **Highlights from 2022**

The Granby commenced a full-service redesign and consultation, to move to a nurse led and health care approach. This was designed in line with a Doctors review and report on the needs of the clients within the service. The new service delivery model was agreed with both HSE and DRHE and funding contracts were agreed with both commissioners. The main elements of the consultation closed in December 2022, with the remaining recruitment and property works continuing into 2023.



## **DIRECTORS' REPORT – continued**

Houben House is now fully operational providing accommodation for 62 families on one site, with capacity for approximately 365 individuals. This is the largest family service in Dublin.

Looking forward in 2023, some of the areas of focus is the embedding of our Granby Service and Houben, also the potential expansion of REASE House (Coleraine Street). This is along with the structure, compliance and governance as outlined by the Directors Board. National Quality Standards Framework (NQSF) audits will also commence in services with Service Managers attending training with Dublin City Council (DCC) on The National Client System (PASS) and NQSF.

### **Lefroy Incident**

In May 2022 a group gained access to Lefroy House which resulted in The Salvation Army having to apply to the courts for an order to vacate. This resulted in costs to the company in 2022 of approx. €400,000, this is broken down into legal costs of €160,000 and professional (security) costs of €240,000. Ongoing security costs of approx. €30,000 per month continued into 2023

### **Forward Plans – 2023**

Lefroy House – The board are reviewing options for the use of this building, building works were delayed in 2022 due to permissions needed from the Local Authorities. One potential use of the building for refugee support remains an option. The completion of the Granby restructure and review of Houben House is needed now the service is at full capacity. The expansion of REASE house was halted in 2022 with plans to expand in late 2023/2024. The Café at Kings Inn street will remain a focus for 2023 with a view to relaunch and integrate with the Corps for missional output, this along with the re-evaluation of the social enterprise is key in today's post covid climate. Whilst doing this the Board are continuing to evolve good governance and practises with a focus on polices along with developing a new Company strategy. The Board are looking at software to aid this journey. We will continue to provide our services to meet the needs of our services users and do this in conjunction with our partners, commissioners, and stakeholders.

The Board or Directors are also looking at investments for its reserves and are transferring its pension in line with IORP11.

### **Income generation**

The charity's income is mainly derived from Grants from Local Authorities and Health Boards. The total grant and fees and maintenance income for the year to 31 December 2022 was €9,005,682. This compared to €8,229,048 for the year ended 31 December 2021.

In 2022, The Salvation Army received donations and gifts of €1,673,740 compared to €733,000 for the year ended 31 December 2021. From the actual receipts during 2022, €41,000 has been deferred for use in 2023. At 31 December 2022, the company has accumulated deferred income of €356,068 (2021: € 321,260) related to specific projects where funding/donations were received but monies are not yet spent for the restricted purpose.

Legacy income received (including bank interest on legacy deposits) was €45,014 this compared to €338,174 for the year end to 31 December 2021. Legacies that are given for "general purpose" or "the work of The Salvation Army in the Republic of Ireland" are classified as unrestricted. Where a legacy received is marked for a particular use then this is classed as restricted.

The charity does not include legacies in budgeting revenue income, but the Board can apply unrestricted legacy funds to appropriate expenditure at their discretion.

**DIRECTORS' REPORT – continued**

**Reserves policy**

Certain sources of income, notably legacies and donations, are not, by their nature predictable and, as such, reserves are necessary to allow the work of the Salvation Army (Republic of Ireland) to continue should these sources fall significantly.

Restricted funds represent grants, donations and legacies received which can only be used for particular purposes as specified by the related donor, estate or grant provider. Grants and other income received in respect of individual social centres are treated as restricted income. Expenditure incurred by the social centres is regarded as restricted expenditure.

The accumulated unrestricted fund represents amounts which are expendable at the discretion of the Salvation Army in the furtherance of the objectives of the charity.

**Company Pension Scheme**

The Company operates a defined contribution pension scheme which is available to all employees. The scheme is based on a 4% contribution from the employee which is matched by The Salvation Army, and staff AVC's will be matched by the company up to a maximum of 4%.

The scheme is administered by New Ireland Assurance Company and is overseen by a Pension Trustee Board consisting of representatives of the Salvation Army (Republic of Ireland) company and employees that are nominated by staff.

**Subsequent events**

There have been no adverse effects on operations of the Company since year end and there have been no significant transactions or events since the year end which require adjustment to or disclosure in these accounts.

**Directors**

Directors who held office during the year ended 31 December 2022:

Colonel Neil Webb

Mr John Fitzpatrick

Major Eleanor Haddick

Mrs Alexandra O'Hara

Captain Julia Mapstone

Major Mark Waghorn

Captain Timothy Lennox

Mrs Lorrita Johnson

(appointed 29/09/2022)

(appointed 29/09/2022)

(resigned 14/07/2022)

(resigned 07/04/2022)

**Statutory auditors**

The statutory auditors, PricewaterhouseCoopers, have indicated their willingness to continue in office, and a resolution that they be re-appointed will be proposed at the Annual General Meeting.

**On behalf of the board**



**5 July 2023**



## ***Independent auditors' report to the members of The Salvation Army (Republic of Ireland)***

### **Report on the audit of the financial statements**

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#### **Opinion**

In our opinion, The Salvation Army (Republic of Ireland)'s financial statements:

- give a true and fair view of the company's assets, liabilities and financial position as at 31 December 2022 and of its loss and cash flows for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Irish law); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

We have audited the financial statements, included within the Annual Report, which comprise:

- the Balance Sheet as at 31 December 2022;
  - the Statement of Financial Activities for the year then ended;
  - the Cash Flow Statements for the year then ended;
  - the Statement of Changes in Funds for the year then ended; and
  - the notes to the financial statements, which include a description of the significant accounting policies.
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#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)") and applicable law.

Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Independence**

We remained independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, which includes IAASA's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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#### **Conclusions relating to going concern**

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 on which the financial statements are authorised for issue.

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.

However, because not all future events or conditions can be predicted, this conclusion is not a guarantee as to the company's ability to continue as a going concern.

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

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#### **Reporting on other information**

The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The directors are responsible for the other information. Our opinion on the financial statements



does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance 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 an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of 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 based on these responsibilities.

With respect to the Directors' Report, we also considered whether the disclosures required by the Companies Act 2014 have been included.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (Ireland) and the Companies Act 2014 require us to also report certain opinions and matters as described below:

- In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' Report for the year ended 31 December 2022 is consistent with the financial statements and has been prepared in accordance with applicable legal requirements.
- Based on our 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.

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## **Responsibilities for the financial statements and the audit**

### *Responsibilities of the directors for the financial statements*

As explained more fully in the Statement of Directors' Responsibilities set out on page 3, the directors are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

The directors are also responsible for such internal control as they 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 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 the directors either intend to liquidate the company or to cease operations or have 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 auditors' 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.

Our audit testing might include testing complete populations of certain transactions and balances, possibly using data auditing techniques. However, it typically involves selecting a limited number of items for testing, rather than testing complete populations. We will often seek to target particular items for testing based on their size or risk characteristics. In other cases, we will use audit sampling to enable us to draw a conclusion about the population from which the sample is selected.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at:

[https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf)

This description forms part of our auditors' report.

### *Use of this report*

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with section 391 of the Companies Act 2014 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.



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## Other required reporting

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### Companies Act 2014 opinions on other matters

- 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 company were sufficient to permit the financial statements to be readily and properly audited.
  - The financial statements are in agreement with the accounting records.
- 

### Other exception reporting

#### *Directors' remuneration and transactions*

Under the Companies Act 2014 we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of that Act have not been made. We have no exceptions to report arising from this responsibility.

A handwritten signature in black ink, appearing to read 'Richard Sammon', written in a cursive style.

Richard Sammon  
for and on behalf of PricewaterhouseCoopers  
Chartered Accountants and Statutory Audit Firm  
Dublin  
5 July 2023

**STATEMENT OF FINANCIAL ACTIVITIES**  
**Financial Year Ended 31 December 2022**

	Notes	Restricted €	Unrestricted €	2022 Total €	2021 Total €
<b>Income from:</b>					
Corps income		-	82,990	82,990	10,084
Donations	5	112,946	1,519,794	1,632,740	698,685
Legacies		-	45,014	45,014	338,174
Grants	5	8,377,070	-	8,377,070	7,524,264
Fees and maintenance receipts		628,612	-	628,612	704,784
Interest receivable		-	-	-	-
Other income		-	165,699	165,699	338,219
Deferred income amortisation	15	159,016	-	159,016	159,016
Gain on sale of fixed assets		-	-	-	-
<b>Total</b>		<u>9,277,644</u>	<u>1,813,497</u>	<u>11,091,141</u>	<u>9,773,226</u>
<b>Expenditure on:</b>					
Direct charitable activities		9,447,890	671,096	10,118,986	9,193,559
Fundraising and publicity		274,848	-	274,848	261,977
Management and administration	7	-	699,907	699,907	174,718
<b>Total</b>	6	<u>9,722,738</u>	<u>1,371,003</u>	<u>11,093,741</u>	<u>9,630,254</u>
<b>Net income/(expenditure)</b>	9	<u>(445,094)</u>	<u>442,494</u>	<u>(2,600)</u>	<u>142,972</u>
Net movement in funds		(445,094)	442,494	(2,600)	142,972
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>5,937,720</u>	<u>6,574,335</u>	<u>12,512,055</u>	<u>12,369,083</u>
<b>Total funds carried forward</b>		<u>5,492,626</u>	<u>7,016,829</u>	<u>12,509,455</u>	<u>12,512,055</u>

**STATEMENT OF FINANCIAL ACTIVITIES**  
**Financial Year Ended 31 December 2021**

	Notes	Restricted €	Unrestricted €	2021 Total €	2020 Total €
<b>Income from:</b>					
Corps income		-	10,084	10,084	17,905
Donations	5	93,511	605,174	698,685	536,975
Legacies		-	338,174	338,174	342,717
Grants receivable	5	7,524,264	-	7,524,264	8,243,602
Fees and maintenance receipts		704,784	-	704,784	763,127
Interest receivable		-	-	-	-
Other income		-	338,219	338,219	154,516
Deferred income amortisation	15	159,016	-	159,016	159,016
Gain on sale of fixed assets		-	-	-	-
<b>Total</b>		<u>8,481,575</u>	<u>1,291,651</u>	<u>9,773,226</u>	<u>10,217,858</u>
<b>Expenditure on:</b>					
Direct charitable activities		8,762,590	430,969	9,193,559	9,839,344
Fundraising and publicity		261,977	-	261,977	274,470
Management and administration	7	-	174,718	174,718	160,976
<b>Total</b>	6	<u>9,024,567</u>	<u>605,687</u>	<u>9,630,254</u>	<u>10,274,790</u>
<b>Net income/(expenditure)</b>	9	<u>(542,992)</u>	<u>685,964</u>	<u>142,972</u>	<u>(56,932)</u>
Net movement in funds		(542,992)	685,964	142,972	(56,932)
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>6,480,712</u>	<u>5,888,371</u>	<u>12,369,083</u>	<u>12,426,015</u>
<b>Total funds carried forward</b>		<u>5,937,720</u>	<u>6,574,335</u>	<u>12,512,055</u>	<u>12,369,083</u>

**BALANCE SHEET**  
As at 31 December 2022

	Notes	2022 €	2021 €
<b>Fixed assets</b>			
Tangible assets	12	<u>13,998,681</u>	<u>13,799,543</u>
<b>Current assets</b>			
Debtors	13	685,167	60,874
Cash at bank and in hand	20	<u>3,733,988</u>	<u>5,036,425</u>
		<u>4,419,155</u>	<u>5,097,299</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>(1,177,640)</u>	<u>(1,495,030)</u>
<b>Net current assets</b>		<u>3,241,515</u>	<u>3,602,269</u>
<b>Total assets less current liabilities</b>		17,240,196	17,401,812
<b>Creditors: amounts falling due after more than one year</b>	15	<u>(4,730,741)</u>	<u>(4,889,757)</u>
<b>Net assets</b>		<u>12,509,455</u>	<u>12,512,055</u>
<b>Funds</b>			
Restricted	16	5,492,626	5,937,720
Unrestricted	17	<u>7,016,829</u>	<u>6,574,335</u>
<b>Total funds</b>		<u>12,509,455</u>	<u>12,512,055</u>

On behalf of the board

5 July 2023



**STATEMENT OF CHANGES IN FUNDS**  
**Financial Year Ended 31 December 2022**

	Restricted funds €	Unrestricted funds €	Total €
<b>Balance at 1 January 2021</b>	6,480,712	5,888,371	12,369,083
Net (expenditure)/income	<u>(542,992)</u>	<u>685,964</u>	<u>142,972</u>
<b>Balance at 31 December 2021</b>	<b><u>5,937,720</u></b>	<b><u>6,574,335</u></b>	<b><u>12,512,055</u></b>
<b>Balance at 1 January 2022</b>	5,937,720	6,574,335	12,512,055
Net (expenditure)/income	<u>(445,094)</u>	<u>442,494</u>	<u>(2,600)</u>
<b>Balance at 31 December 2022</b>	<b><u>5,492,626</u></b>	<b><u>7,016,829</u></b>	<b><u>12,509,455</u></b>

**CASH FLOW STATEMENTS**

Financial year Ended 31 December 2022

	Notes	2022 €	2021 €
<b>Net cash (outflow)inflow from operating activities</b>	19	<u>(557,447)</u>	<u>1,253,099</u>
<b>Cash flows from investing activities</b>			
Purchases of tangible fixed assets	12	(744,990)	(557,292)
Proceeds from disposal of tangible fixed assets		-	-
<b>Net cash used in investing activities</b>		<u>(744,990)</u>	<u>(557,292)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<u>(1,302,437)</u>	<u>695,807</u>
<b>Reconciliation of net cash flow to movement in net funds at bank (Decrease)/increase in cash</b>		(1,302,437)	695,807
Cash and cash equivalents at 1 January		<u>5,036,425</u>	<u>4,340,618</u>
<b>Cash and cash equivalents at 31 December</b>	20	<u>3,733,988</u>	<u>5,036,425</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 1 General information

The Salvation Army (Republic of Ireland) ('the company') is a company limited by guarantee, under registration number 90791, in the Republic of Ireland. The company is a religious and charitable organisation promoting the improvement, moral regeneration and rehabilitation of persons who are destitute or needy, and such other charitable work as has for its purpose the promotion of education, the relief of illness and care of the helpless, homeless and disadvantaged. The address of its registered office is 114 Marlborough Street, Dublin 1.

The significant accounting policies used in the preparation of the entity financial statements' are set out below. These policies have been consistently applied to all financial years presented, unless otherwise stated. The charity has adopted the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and certain provisions of Charity SORP (FRS 102).

The preparation of financial statements in conformity with FRS 102 requires the use of certain key assumptions concerning the future, and other key sources of estimation uncertainty at the reporting date. It also requires the directors to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or areas where assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed in note 4.

### 2 Statement of compliance

The entity financial statements have been prepared on a going concern basis and in accordance with accounting standards issued by the UK Financial Reporting Council and the Companies Act 2014. The entity financial statements comply with Financial Reporting Standard 102, the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102).

### 3 Summary of significant accounting policies

The significant accounting policies adopted by the charity are as follows:

#### **Basis of preparation**

The financial statements have been prepared in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014 and with certain provisions of Charities SORP (FRS 102) effective 1 January 2015.

The Salvation Army (Republic of Ireland) meets the definition of a public benefit entity under FRS 102. The financial statements are presented in Euro, denoted by the symbol "€".

#### **Going concern**

The company's revised 2023/24 forecasts and projections, having considered in detail the potential ongoing risks and taking account of reasonably possible changes in the level of grants and donations and the related expenditure, show that the company should be able to operate within the level of its current facilities. After making enquiries, the directors believe that uncertainties caused by current macroeconomic and geopolitical events are being monitored and will continue to be closely managed and they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The Salvation Army (Republic of Ireland) relies on the Health Service Executive (HSE) and Dublin City Council to fund its activities. Neither of these authorities has given any indication that they will not continue to provide this financial support. Therefore, these financial statements have been prepared on a going concern basis.

## NOTES TO THE FINANCIAL STATEMENTS - continued

### 3 Summary of significant accounting policies - continued

#### Historical cost convention

The financial statements are prepared under the historical cost convention, as modified by the measurement of certain financial assets and liabilities at fair value through profit or loss, and the measurement of freehold land and buildings at their deemed cost on transition to FRS 102.

#### Legacies, donations and in kinds

Legacies and donations are recognised in the income and expenditure account when they are entered into the organisation's accounting system in the year in which they are received or when receipt is deemed virtually certain if they are generally unrestricted. Restricted donations are recognised in the income and expenditure account when the conditions imposed by the donor have been satisfied. Restricted donations are deferred when the conditions in the agreement are not fulfilled as of year-end.

#### Taxation

The charity is a registered charity and as such is tax exempt.

Irrecoverable value added tax is included as part of the cost of fixed assets and other items of expenditure.

#### Stocks

Stocks are stated at the lower of cost and net realisable value.

#### Tangible fixed assets

Tangible fixed assets are shown at cost (or deemed cost), less accumulated depreciation.

Depreciation is calculated on a straight line basis in order to write off the cost of tangible fixed assets over their estimated useful lives by equal annual instalments.

The estimated useful lives of tangible assets by reference to which depreciation has been calculated are as follows:

Fixtures and fittings	8-20 years
Computer equipment	4 years
Buildings	50 years
Motor vehicles	8 years

Furniture and equipment under €5,000 is written off to the income and expenditure account in the year in which it is incurred.

#### Funds and reserves

Restricted funds represent grants, donations and legacies received which can only be used for particular purposes as specified by the donors. Unrestricted funds include designated reserves held for particular purposes designated by the Salvation Army (Republic of Ireland) in the exercise of its discretionary powers. The accumulated unrestricted and designated funds represent amounts which are expendable at the discretion of the Salvation Army (Republic of Ireland) in the furtherance of the objectives of the charity.

#### Grants

Revenue grants are received from the HSE and Dublin City Council towards the net annual running costs of the Salvation Army (Republic of Ireland). These grants may be less than, but may not exceed, the net annual running costs. The grants are accounted for on an accruals basis to the extent that they have been confirmed as payable by the relevant funding authority in respect of the costs of the relevant year. Otherwise they are accounted for as received.

Capital grants received from the Dublin City Council are treated as deferred income in the balance sheet and are credited to the statement of financial activities on a basis consistent with the depreciation policy adopted for the relevant assets.

## NOTES TO THE FINANCIAL STATEMENTS - continued

### 3 Summary of significant accounting policies - continued

#### **Resources expended**

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

#### **Management and administration costs**

Management and administration costs include expenditure on administration of the charitable company and compliance with constitutional and statutory requirements, and an appropriate apportionment of indirect costs.

#### **Support costs**

Support costs comprise the direct costs, including staff, attributable to charitable activities and an appropriate apportionment of indirect costs.

#### **Employee benefits**

The Company provides a range of benefits to short term benefits to employees and post-employment benefits.

##### *(i) Short term employee benefits*

Short term employee benefits include wages and salaries, paid holiday arrangements and are recognised as an expense in the financial year in which employees render the related service. An expense is recognised in the profit and loss account when the Company has a present legal or constructive obligation to make payments under the plan as a result of past events and a reliable estimate of the obligation can be made.

##### *(ii) Post-employment benefits*

The Company operates a defined contribution plan for certain employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity and has no legal or constructive obligation to pay further contributions or to make direct benefit payments to employees if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior years. The assets of the plan are held separately from the company in independently administered funds. The contributions to the defined contribution plan are recognised as an expense when they are due. Amounts not paid are included in accruals in the balance sheet.

#### **Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

#### **Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

#### **Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

#### **Recognition of liabilities and provisions**

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

#### 4 Critical accounting judgements and estimation uncertainty

Estimates and judgements made in the process of preparing the charity entity financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The directors make estimates and assumptions concerning the future in the process of preparing the entity financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

**(i) Impairment of debtors**

The directors make an assessment at the end of each financial year of whether there is objective evidence that debtors are recoverable. When assessing impairment of such debtors, the directors consider factors including the current credit rating of the debtor, the age profile of outstanding invoices, recent correspondence and historical experience of cash collections from the debtor. See note 13 for the net carrying amount of the debtors and the impairment loss recognised in the financial year.

**(ii) Tangible fixed assets depreciation**

*Useful economic lives of tangible fixed assets*

The annual depreciation on tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reviewed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 12 for the carrying amount of the tangible fixed assets.

NOTES TO THE FINANCIAL STATEMENTS – continued

<b>5 Donations</b>	Restricted €	Unrestricted €	2022 Total €	2021 Total €
Donations	153,946	1,519,794	1,673,740	733,000
Donations deferred	(41,000)	-	(41,000)	(34,315)
	<u>112,946</u>	<u>1,519,794</u>	<u>1,632,740</u>	<u>698,685</u>
<b>Grants</b>				
<b>Health Service Executive</b>				
Granby STA	338,901	-	338,901	
Granby LTSH	388,109	-	388,109	
Mental Health Beds	413,151	-	413,151	
Medical Centre	84,582	-	84,582	
York STA	234,125	-	234,125	
York LTSH	420,407	-	420,407	
Additional	189,381	-	189,381	
Grants Deferred	(110,000)	-	(110,000)	
Total HSE	<u>1,958,656</u>	<u>-</u>	<u>1,958,656</u>	<u>1,779,907</u>
Local Authority (DRHE)	6,418,414	-	6,418,414	5,701,971
Grant surplus repayable		-		(191,592)
Total HSE	<u>6,418,414</u>	<u>-</u>	<u>6,418,414</u>	<u>5,510,379</u>
Tusla	-	-	-	233,978
Grants deferred	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>233,978</u>
	<u>8,377,070</u>	<u>-</u>	<u>8,377,070</u>	<u>7,524,264</u>
<b>6 Expenditure</b>				
	Restricted €	Unrestricted €	2022 €	
York House	1,854,777	214,194	2,068,971	
Granby Centre	2,989,679	-	2,989,679	
Medical Centre	65,700	-	65,700	
Admin	549,962	699,908	1,249,870	
Dub South Corp	7,513	127,744	135,257	
Dublin Corps	127,133	222,682	349,815	
Appeals	274,849	-	274,849	
REASE (Coleraine Street)	674,612	-	674,612	
Clonard Road	796,069	-	796,069	
Greencastle	821,065	-	821,065	
Houben House	1,561,379	106,475	1,667,854	
	<u>9,722,738</u>	<u>1,371,003</u>	<u>11,093,741</u>	

6 Expenditure - continued	Restricted €	Unrestricted €	2021 €
York House	1,819,778	17,108	1,836,886
Lefroy House	234,048	286,034	520,082
Granby Centre	2,611,441	-	2,611,441
Medical Centre	82,001	-	82,001
Admin	657,140	-	657,140
Dub South Corp	2,382	79,972	82,354
Dublin Corps	117,363	222,572	339,935
Appeals	261,977	-	261,977
St Bricins	715,209	-	715,209
Clonard Road	751,510	-	751,510
Greencastle	726,666	-	726,666
Houben House	1,045,053	-	1,045,053
	<u>9,024,568</u>	<u>605,686</u>	<u>9,630,254</u>



NOTES TO THE FINANCIAL STATEMENTS - continued

7 Management and administration	Restricted €	Unrestricted €	2022 Total €	2021 Total €
Legal and professional fees	-	686,163	686,163	163,502
Administration	-	13,744	13,744	11,216
		<u>699,907</u>	<u>699,907</u>	<u>174,718</u>

8 Staff cost and employee information

	2022 €	2021 €
Wages and salaries	6,021,352	5,678,720
Severance costs	184,020	206,000
Pensions	44,014	46,188
Social insurance costs	731,967	609,528
	<u>6,981,353</u>	<u>6,540,436</u>

	2022 Number	2021 Number
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The average number of permanent persons employed by the company during the year was:

Dublin South Corps	1	2
Dublin City Corps	1	2.75
Administration	5.25	4.50
Granby	54.25	54.50
York	16.75	22.25
York Facilities	15	17
Lefroy/Nightlight	-	-
St Bricins/Coleraine St	13.25	14.25
Fundraising	1.75	1.25
Clonard Rd	17	15.75
HSU Chaplains	2	1
Greencastle	16.75	17.25
Houben House	20.75	14.75
	<u>164.75</u>	<u>167.25</u>

The total number of relief persons employed by the company at the year-end:

St Bricins/Coleraine St	10	10
Granby	23	29
York	8	13
Lefroy/Nightlight	-	-
Clonard	8	6
Greencastle	23	18
Houben	11	8
Admin	0	1
	<u>83</u>	<u>85</u>

NOTES TO THE FINANCIAL STATEMENTS - continued

**8 Staff costs and employee information**

<b>Directors/trustees</b>	2022 €	2021 €
Emoluments – services as directors	-	-
Allowances for position of officer in carrying out charitable activities	77,399	63,564
	<u>77,399</u>	<u>63,564</u>

Trustees received no remuneration (2021: €Nil) or expenses (2021: €Nil) during the reporting period.

There were no loans advanced to directors/trustees during the year and no loans outstanding at 31 December 2022 or at 31 December 2021.

**Key management compensation**

All executive remuneration payments are reviewed and approved by the Nominations and Remunerations Committee and the Board. Key management are defined as the management team. This includes the key management personnel in each of the individual centres which form part of The Salvation Army (Republic of Ireland) financial statements, as well as overall central management. The compensation paid or payable to key management for employee services is shown below:

	2022 €	2021 €
Salaries and other short-term benefits	312,284	272,670
Post-employment benefits	-	-
Total key management compensation	<u>312,284</u>	<u>272,670</u>

**9 Net income/(expenditure)**

2022 €	2021 €
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This has been arrived at after charging/(crediting):

Wages and salaries	<u>6,981,353</u>	<u>6,540,436</u>
Depreciation	<u>545,853</u>	<u>536,391</u>
Director's remuneration	-	-
Deferred income amortisation	<u>(159,016)</u>	<u>(159,016)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued

**10 Auditors' remuneration**

Remuneration (excluding VAT and expenses) for the statutory audit and other services carried out for the company by the company's auditors is as follows:

	2022 €	2021 €
Audit of entity financial statements	40,000	35,000
Other assurance services	-	-
Other non-audit services	-	-
	<u>40,000</u>	<u>35,000</u>

**11 Analysis of governance and support costs**

	Charitable activities	
	Support costs €	Governance costs €
<b>2022</b>		
Pay - finance	-	-
Pay - human resources	-	-
Pay - information and communications technology	-	-
Computers and office expenses	-	-
Professional services	-	-
Transport and travel	-	-
Other support costs	73,518	-
	<u>73,518</u>	<u>-</u>
<b>2021</b>		
Pay - finance	-	-
Pay - human resources	-	-
Pay - information and communications technology	-	-
Computers and office expenses	-	-
Professional services	-	-
Transport and travel	-	-
Other support costs	77,140	-
	<u>77,140</u>	<u>-</u>

Support costs are all related to direct charitable activities, as there are no costs of raising funds included in these financial statements. Support costs have been determined by isolating the various costs charged to the Finance, Human Resources and Management Information Systems cost centres across the various centres within The Salvation Army (Republic of Ireland).

NOTES TO THE FINANCIAL STATEMENTS - continued

12 Tangible assets	Properties €	Fixtures and fittings €	Computers €	Motor vehicles €	Total €
<b>Cost or valuation</b>					
At 1 January 2022	21,610,980	925,573	59,243	63,940	22,659,736
Additions	689,541	49,916	5,533	-	744,990
Disposals	-	-	-	-	-
At 31 December 2022	<u>22,300,521</u>	<u>975,489</u>	<u>64,776</u>	<u>63,940</u>	<u>23,404,726</u>
<b>Accumulated depreciation</b>					
At 1 January 2022	8,420,067	397,385	21,621	21,120	8,860,193
Charge for year	466,939	60,655	10,267	7,992	545,853
Disposals	-	-	-	-	-
At 31 December 2022	<u>8,887,006</u>	<u>458,040</u>	<u>31,888</u>	<u>29,112</u>	<u>9,406,045</u>
<b>Net book amounts</b>					
At 31 December 2022	<u>13,413,515</u>	<u>517,449</u>	<u>32,889</u>	<u>34,828</u>	<u>13,998,681</u>
At 31 December 2021	<u>13,190,913</u>	<u>528,188</u>	<u>37,622</u>	<u>42,820</u>	<u>13,799,543</u>

Granby contributions are secured on the property at Granby. Longford Street Little contributions are to be secured by way of a mortgage deed on this property.

13 Debtors	2022 €	2021 €
Trade debtors	668,166	15,101
Prepayments	17,001	45,773
	<u>685,167</u>	<u>60,874</u>

14 Creditors:	2022 €	2021 €
Trade creditors	303,280	311,448
Accruals	251,418	175,879
PAYE/PRSI	100,817	112,044
Other creditors	7,041	73,225
Amount owed to related party	-	70,359
Deferred income - capital grant (note 15)	159,016	159,016
Deferred income – other	356,068	593,059
	<u>1,177,640</u>	<u>1,495,030</u>

Trade and other creditors are payable at various dates in the next three months in accordance with the suppliers' usual and customary credit terms.

Creditors for tax and social insurance are payable in the timeframe set down in the relevant legislation.

Amounts due to a related party are unsecured, interest free, have no fixed date of repayment and are repayable on demand.

NOTES TO THE FINANCIAL STATEMENTS - continued

15 Deferred income- capital grant	2022 €	2021 €
<b>Government grants</b>		
At 1 January	7,950,815	7,950,815
Additions during year	-	-
At 31 December	<u>7,950,815</u>	<u>7,950,815</u>
<b>Amortisation</b>		
At 1 January	(2,902,042)	(2,743,026)
Amortisation to statement of financial activities	(159,016)	(159,016)
At 31 December	<u>(3,061,058)</u>	<u>(2,902,042)</u>
<b>Net book value at 31 December</b>	<u>4,889,757</u>	<u>5,048,773</u>
Amounts falling due within one year	159,016	159,016
Amounts falling due after one year	<u>4,730,741</u>	<u>4,889,757</u>
	<u>4,889,757</u>	<u>5,048,773</u>

A Dublin City Council grant was received during 2001 as a contribution towards the cost of restructuring a property. The grant is amortised in line with the expected useful lives of related assets. This commenced upon completion of construction of the premises, which coincided with the implementation of the depreciation policy. The grant is to be secured by way of a mortgage on the property and may be repayable if certain conditions are breached.

16 Restricted funds	Balance at 1 January 2022 €	Incoming transferred €	Outgoing transferred €	Balance at 31 December 2022 €
Social centres	5,903,268	9,277,644	(9,722,738)	5,458,174
Legacy reserves	34,452	-	-	34,452
	<u>5,937,720</u>	<u>9,277,644</u>	<u>(9,722,738)</u>	<u>5,492,626</u>

Grants and other income received in respect of individual social centres is treated as restricted income. Expenditure incurred by the social centres is regarded as restricted expenditure.

17 Unrestricted funds	Balance at 1 January 2022 €	Incoming transferred €	Outgoing transferred €	Balance at 31 December 2022 €
Unrestricted funds	<u>6,574,335</u>	<u>1,813,497</u>	<u>(1,371,003)</u>	<u>7,016,829</u>

NOTES TO THE FINANCIAL STATEMENTS - continued

18 Contingencies

Granby Project contributions of €761,842 are secured on the property at York House. In February 2001, this property was exchanged for the premises at Longford Street Little. This amount, together with certain other Granby Project contributions, may be repayable in certain circumstances. Capital grant income (note 15) in respect of Longford Street Little is to be secured by way of a mortgage on the property and may be repayable if the standard terms and conditions are breached.

<b>19 Reconciliation of net movement in funds for the year to net cash (outflow)/inflow from operating activities</b>	2021 €	2020 €
Net movement in funds	(2,600)	142,972
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	545,853	536,391
Deferred income amortisation	(159,016)	(159,016)
(Increase)/decrease in debtors	(624,293)	353,228
Increase in creditors	(317,391)	379,524
Net cash (outflow)/inflow from operating activities	<u>(557,447)</u>	<u>1,253,099</u>

<b>20 Analysis of changes in net funds at bank</b>	2022 €	2021 €
Balance at beginning of year:		
• Cash at bank	4,843,333	4,147,526
• Liquid resources - short term deposits	193,092	193,092
	<u>5,036,425</u>	<u>4,340,618</u>
Movement in year	(1,302,437)	695,807
Balance at end of year	<u>3,733,988</u>	<u>5,036,425</u>
 Comprising:		
• Bank and cash	3,733,988	4,843,333
• Liquid resources - short term deposits	-	193,092
	<u>3,733,988</u>	<u>5,036,425</u>

21 Pension

Pension amount charged for the period represented charges for pensionable officers seconded from United Kingdom Territorial headquarters which are recharged to Salvation Army (Republic of Ireland). These officers are pensionable under the Salvation Army Offices Pension Fund (a defined contribution fund) which is administered in the United Kingdom.

Also, in the current year the Salvation Army (Republic of Ireland) operated a defined contribution scheme for staff. The total pension amount charged to the Salvation Army (Republic of Ireland) for the current year (including amounts for pensionable officers as described above) was €44,014 (year end 31 December 2021: €46,188).

**NOTES TO THE FINANCIAL STATEMENTS - continued**

**22 Related party transactions**

During the year The Salvation Army (UK), a related party by virtue of common directors, recharged payroll expenses to the company of €126,517 (2021: €172,973). An amount of €0 (2021: €70,359) was payable to The Salvation Army (UK) at 31 December 2022. The company also received an unrestricted donation of €1m from The Salvation Army (UK).

**23 Subsequent events**

There were no other material events since the year end which require disclosure in these accounts.

**24 Approval of financial statements**

The directors approved the financial statements on 5 July 2023.

**SUPPLEMENTARY INFORMATION**

The information contained on pages 32 to 42 does not form part of the audited statutory financial statements.



**UNAUDITED SCHEDULE OF ACCOUNTS**  
**Financial Year Ended 31 December 2022**

	2022	2021
	€	€
<b>SCHEDULE I – ADMINISTRATION</b>		
<b>Income</b>		
Donations	1,237,080	196
Interest received	-	-
Rents received	70,000	73,333
Sundry income	52,247	162,566
Legacies	45,014	338,174
Central Support, SI, Admin Levy & Training	709,191	618,613
Deferred income	159,016	159,016
Transfer from Reserves	-	-
<b>Total income</b>	<u>2,272,548</u>	<u>1,351,698</u>
<b>Expenditure</b>		
Salaries and wages	291,600	224,707
Pension	2,824	6,032
Housekeeping	873	510
Travel and transport	25,797	11,863
Repairs and furnishing	70,861	22,364
Light and heat	34,472	244
Printing and stationary	21,012	16,353
Events	804	587
Insurance, rates and fire prevention	16,473	44,747
Training	13,744	11,216
Grants to Dublin City Corps	-	-
Grants to Dublin South Corps Plant	-	-
Grants to Port Chaplain	-	-
Professional fees	566,658	104,664
Interest payable and bank charges	8,506	4,135
Audit fees	40,000	35,000
Depreciation	76,601	79,912
Sundry	-	-
Transfer to legacy reserves	45,014	338,174
Grants to Social Centres	-	-
DHQ Central support costs	73,518	74,920
Bad debts	-	-
Advertising	6,125	19,742
Covid Expenses (Non-Payroll)	-	142
<b>Total expenditure</b>	<u>1,294,882</u>	<u>995,315</u>
<b>Surplus for the year</b>	<u>977,666</u>	<u>356,383</u>

	2022 €	2021 €
<b>SCHEDULE II – APPEALS AND FUNDRAISING</b>		
<b>Income</b>		
Donations		
Donations deferred		
<b>Total income</b>	<u>383,025</u>	<u>689,867</u>
<b>Expenditure</b>		
Salaries and wages	79,754	94,249
Pension	2,240	2,196
Travel and transport	24	-
Tele and stationery	8,291	7,192
Repairs and furnishing	-	-
Insurance, rates and fire prevention	16,400	14,366
Cost of appeals	130,005	138,555
Advertising	849	-
Professional Fees	37,287	2,394
Bank interest and charges	0	3,025
Central Support costs & training	23,885	23,332
<b>Total expenditure</b>	<u>298,735</u>	<u>285,309</u>
<b>Surplus for the year</b>	<u>84,290</u>	<u>404,558</u>
<b>SCHEDULE III – DUBLIN CITY CORPS</b>		
<b>Income</b>		
Donations	4,668	8,060
Sundry income	116,087	101,037
Offerings and collections	6,378	8,266
Transfer from Legacy	-	-
<b>Total income</b>	<u>127,133</u>	<u>117,363</u>
<b>Expenditure</b>		
Salaries and wages	128,402	111,061
Pension	-	-
Housekeeping	22,972	16,876
Travel and transport	4,056	9,678
Repairs and furnishing	12,000	402
Light and heat	14,470	12,039
Postage telephone and stationery	1,143	3,546
Sundry	547	2,881
Rent and insurance	131,838	165,952
Legal and prof fees	3,099	1,569
Recreational activities	969	14,523
Advertising	794	823
Central support, IT & training costs	17,850	22,640
Bank interest and charges	-	585
Depreciation	29,526	-
<b>Total expenditure</b>	<u>367,666</u>	<u>362,574</u>
<b>Deficit for the year before grants</b>	<u>(240,533)</u>	<u>(245,211)</u>
<b>Grants</b>		
Administration grants	-	-
<b>Deficit for the year</b>	<u>(240,533)</u>	<u>(245,211)</u>

**UNAUDITED SCHEDULE OF ACCOUNTS - continued**  
**Financial Year Ended 31 December 2022**

	2022 €	2021 €
<b>SCHEDULE IV – REASE (Previously Coleraine/St Bricins)</b>		
<b>Income</b>		
Donations	-	-
Sundry income	-	-
<b>Total income</b>	<u>-</u>	<u>-</u>
<b>Expenditure</b>		
Salaries and wages	566,550	554,363
Pensions	-	-
Housekeeping	75,224	136,295
Travel and transport	3,706	8,122
Repairs and furnishing	9,399	4,833
Light and fuel	-	-
Postage, telephone and stationery	1,147	1,739
Sundry	11	59
Bank interest and charges	-	-
Rent and insurance	18,274	6,128
Central support, IT & training costs	54,709	52,195
Recreational activities	64	2,569
Depreciation expense	-	-
Legal and professional fees	138	240
Security	-	-
Advertising	99	855
Covid Non payroll	-	5
Bad debts	-	-
<b>Total expenditure</b>	<u>729,321</u>	<u>767,403</u>
<b>Deficit for the year before grants</b>	<u>(729,321)</u>	<u>(767,403)</u>
<b>Grants</b>		
Homeless Agency	779,620	768,303
Administration grants	-	-
	<u>779,620</u>	<u>768,303</u>
<b>Surplus for the year</b>	<u>50,298</u>	<u>900</u>

**UNAUDITED SCHEDULE OF ACCOUNTS - continued**  
**Financial Year Ended 31 December 2022**

	2022 €	2021 €
<b>SCHEDULE V – DUBLIN SOUTH CORPS PLANT</b>		
<b>Income</b>		
Donations	2,555	564
Offerings and collections	4,958	1,818
Other income	-	-
<b>Total income</b>	<u>7,513</u>	<u>2,382</u>
<b>Expenditure</b>		
Salaries and wages	49,689	38,373
Pensions	-	-
Housekeeping	73	23
Travel and transport	1,955	1,142
Light and fuel	2,204	2,053
Postage, telephone and stationery	682	769
Sundry	43	158
Repairs and furnishings	3,165	900
Officers' quarters and hall rent	59,559	33,792
Depreciation	15,223	-
Bank interest and charges	-	62
Central support, IT & training costs	7,181	7,093
Recreational activities	19	2,397
Insurance	91	367
Advertising	-	-
Covid Non payroll	-	145
Legal, professional fees	2,554	2,172
<b>Total expenditure</b>	<u>142,438</u>	<u>89,446</u>
<b>Deficit for the year before grants</b>	<u>(134,925)</u>	<u>(87,064)</u>
Grants		
<b>Administration grants</b>	-	-
<b>DCC grant</b>	-	-
	-	-
Deficit for the year	<u>(134,925)</u>	<u>(87,064)</u>

**UNAUDITED SCHEDULE OF ACCOUNTS - continued**  
**Financial Year Ended 31 December 2022**

	2022 €	2021 €
<b>SCHEDULE VI - LEFROY HOUSE/NIGHTLIGHT</b>		
<b>Income</b>		
Donations	-	-
Fees and maintenance	-	70
Sundry income	-	-
<b>Total income</b>	<u>-</u>	<u>70</u>
<b>Expenditure</b>		
Salaries and wages	-	402,691
Pensions	-	1,104
Housekeeping	-	4,019
Travel and transport	-	2,481
Repairs and furnishings	-	23,503
Light and fuel	-	29,178
Postage, telephone and stationery	-	4,689
Sundry	-	-
Rent and insurance	-	6,192
Bank interest and charges	-	-
Staff training	-	2,767
Central support costs	-	13,837
Recreational activities	-	1,355
Depreciation expense	-	38,747
Legal and professional fees	-	9,434
Computer/IT	-	3,667
Advertising	-	-
Covid Non payroll	-	22
<b>Total expenditure</b>	<u>-</u>	<u>543,686</u>
<b>Deficit for the year before grants</b>	<u>-</u>	<u>(543,616)</u>
<b>Grants</b>		
Administration grants		
Health Service Executive	-	233,978
	<u>-</u>	<u>233,978</u>
<b>Deficit for the year</b>	<u>-</u>	<u>(309,638)</u>

**UNAUDITED SCHEDULE OF ACCOUNTS - continued**  
**Financial Year Ended 31 December 2022**

	2022 €	2021 €
<b>SCHEDULE VII – YORK HOUSE</b>		
<b>Income</b>		
Donations	2,393	-
Fees and maintenance	161,336	261,728
Sundry income	15,339	17,352
<b>Total income</b>	<u>179,068</u>	<u>279,080</u>
<b>Expenditure</b>		
Salaries and wages	1,103,599	977,839
Pensions	5,602	7,191
Housekeeping	419,599	380,427
Travel and transport	131	40
Repairs and furnishing	103,262	99,513
Light and fuel	108,807	92,044
Postage, telephone and stationery	15,731	12,897
Sundry		-
Bank interest and charges	--	-
Rent and insurance	53,420	30,866
Central support, IT & Training costs	159,522	122,580
Recreational activities	1,583	9,671
Depreciation expense	256,489	251,137
Legal and professional fees	208	2,078
Security	-	-
Advertising	540	7,661
Bad debts	-	-
Covid Non payroll	-	522
<b>Total expenditure</b>	<u>2,228,493</u>	<u>1,994,466</u>
<b>Deficit for the year before grants</b>	<u>(2,049,425)</u>	<u>(1,715,386)</u>
<b>Grants</b>		
Homeless Agency	968,279	886,166
Health Service Executive	707,430	654,531
Administration grants	<u>1,675,709</u>	<u>1,540,697</u>
<b>Deficit for the year</b>	<u>(373,716)</u>	<u>(174,689)</u>

**UNAUDITED SCHEDULE OF ACCOUNTS - continued**  
**Financial Year Ended 31 December 2022**

	2022 €	2021 €
<b>SCHEDULE VIII – GRANBY CENTRE</b>		
<b>Income</b>		
Donations	3,019	-
Fees and maintenance	348,575	364,874
Sundry income	51,852	55,650
<b>Total income</b>	<u>403,446</u>	<u>420,524</u>
<b>Expenditure</b>		
Salaries and wages	2,076,423	1,752,515
Pensions	23,376	20,609
Housekeeping	201,828	202,303
Travel and transport	1,341	3,384
Repairs and furnishing	131,957	135,035
Light and heat	236,877	154,493
Postage, telephone and stationery	19827	15,344
Sundry	-	-
Rent and insurance	98,785	88,480
Bank interest and charges	-	27
Central support, IT & Training costs	246,359	182,376
Recreational activities	20,532	28,102
Depreciation expense	165,047	166,594
Professional expenses	13,157	2,518
Advertising	530	7,647
Covid Non payroll	-	69,392
<b>Total expenditure</b>	<u>3,236,038</u>	<u>2,828,817</u>
<b>Deficit for the year before grants</b>	<u>(2,832,593)</u>	<u>(2,408,293)</u>
<b>Grants</b>		
Homeless Agency	1,444,759	1,190,007
Health Service Executive	1,166,650	1,040,798
	<u>2,611,409</u>	<u>2,230,801</u>
<b>Deficit for the year</b>	<u>(221,184)</u>	<u>(177,492)</u>

**UNAUDITED SCHEDULE OF ACCOUNTS - continued**  
**Financial Year Ended 31 December 2022**

	2022 €	2021 €
<b>SCHEDULE X – CLONARD</b>		
<b>Income</b>		
Donations	-	-
Fees and maintenance	22,627	17,221
Sundry income	-	-
<b>Total income</b>	<u>22,627</u>	<u>17,221</u>
<b>Expenditure</b>		
Salaries and wages	583,711	597,990
Pensions	-	1,922
Housekeeping	124,282	78,670
Travel and transport	47	170
Repairs and furnishing	37,499	18,888
Light and heat	12,988	6,793
Postage, telephone and stationery	8,417	3,027
Sundry	217	-
Rent and insurance	26,194	12,287
Bank interest and charges	-	-
Central support, IT & Training costs	59,002	60,074
Recreational activities	879	7,047
Depreciation expense	-	-
Professional expenses	870	635
Advertising	136	583
Depreciation	830	-
Covid Non payroll	-	23,498
<b>Total expenditure</b>	<u>855,071</u>	<u>811,584</u>
<b>Deficit for the year before grants</b>	<u>(832,444)</u>	<u>(794,363)</u>
<b>Grants</b>		
Homeless Agency	841,745	799,073
Grants deferred	-	-
	<u>841,745</u>	<u>799,073</u>
<b>Surplus for the year</b>	<u>9,301</u>	<u>4,710</u>



**UNAUDITED SCHEDULE OF ACCOUNTS - continued**  
**Financial Year Ended 31 December 2022**

	2022 €	2021 €
<b>SCHEDULE XI – GREENCASTLE</b>		
<b>Income</b>		
Donations	-	-
Fees and maintenance	11,529	20,544
Sundry income	-	-
<b>Total income</b>	<u>11,529</u>	<u>20,544</u>
<b>Expenditure</b>		
Salaries and wages	622,235	564,948
Pensions	3,546	1,922
Housekeeping	134,364	78,910
Travel and transport	539	396
Repairs and furnishing	29,990	27,883
Light and heat	-	-
Postage, telephone and stationery	2,300	3,426
Sundry	-	-
Rent and insurance	23,629	14,005
Bank interest and charges	-	-
Central support, IT and training costs	59,464	60,440
Recreational activities	1,915	7,008
Depreciation expense	1,330	-
Professional expenses	1,120	2,289
Advertising	97	1,463
Covid Non payroll	-	22,196
<b>Total expenditure</b>	<u>880,529</u>	<u>784,885</u>
<b>Deficit for the year before grants</b>	<u>(869,000)</u>	<u>(764,341)</u>
<b>Grants</b>		
Homeless Agency	835,591	779,307
Grants deferred	-	-
	<u>835,591</u>	<u>779,307</u>
<b>Deficit for the year</b>	<u>(33,409)</u>	<u>14,966</u>

**UNAUDITED SCHEDULE OF ACCOUNTS - continued**  
**Financial Year Ended 31 December 2022**

	2022 €	2021 €
<b>SCHEDULE XI –HOUBEN HOUSE</b>		
<b>Income</b>		
Donations	-	-
Fees and maintenance	84,546	40,347
Sundry income	1,827	1,613
<b>Total income</b>	<u>86,373</u>	<u>41,960</u>
<b>Expenditure</b>		
Salaries and wages	833,695	598,640
Pensions	2,324	1,450
Housekeeping	436,735	236,193
Travel and transport	60	-
Repairs and furnishing	82,910	27,602
Light and heat	300,408	146,390
Postage, telephone and stationery	14,223	7,160
Sundry	-	-
Rent and insurance	47,460	16,099
Bank interest and charges	-	-
Central support, IT & Training costs	98,137	69,634
Recreational activities	926	6,434
Depreciation expense	807	-
Professional expenses	737	510
Advertising	646	2,544
Covid Expenses (Non Payroll)	-	2,031
<b>Total expenditure</b>	<u>1,819,073</u>	<u>1,114,678</u>
<b>Deficit for the year before grants</b>	<u>(1,732,700)</u>	<u>(1,072,727)</u>
<b>Grants</b>		
Homeless Agency	1,548,421	1,087,523
Grants deferred	-	-
	<u>1,548,421</u>	<u>1,087,523</u>
<b>Deficit for the year</b>	<u>(184,279)</u>	<u>14,796</u>

	2022 €	2021 €
<b>SCHEDULE XII – MEDICAL CENTRE</b>		
<b>Total income</b>	<u>-</u>	<u>-</u>
<b>Expenditure</b>		
Salaries and wages & running costs	<u>65,700</u>	<u>82,001</u>
<b>Total expenditure</b>	<u>65,700</u>	<u>82,001</u>
<b>Deficit for the year before grants</b>	(65,700)	(82,001)
<b>Grants</b>		
Health Service Executive	84,582	84,582
<b>Deficit for the year</b>	<u>18,882</u>	<u>2,581</u>