

CRO Number - 248134

**COPE Galway CLG**  
**Trustees' Report & Financial Statements**  
**Year Ended 31 December 2017**

# COPE Galway CLG

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# COPE Galway CLG

## Directors and Other Information

Directors	Mr Eamon Bradshaw (Chair) (appointed 27 <sup>th</sup> October 2017) Ms Hannah Kiely Dr Martina Kelly Mr Paul Dilger Mr Sean Silke Mr John Royleston Ms Karen Kilduff Mr Pdraig Cunningham Dr Deirdre Squires Professor Andrew Murphy (resigned 28 <sup>th</sup> April 2017) Mr John Concannon (resigned 30 <sup>th</sup> June 2017) Fr Martin Whelan (resigned 30 <sup>th</sup> June 2017) Mr Ronan McLoughlin (resigned 30 <sup>th</sup> June 2017) Ms Cait Noone (resigned 20 <sup>th</sup> December 2017) Mr Adrian Callanan (appointed 30 <sup>th</sup> June 2017) Fr Joseph Roche (appointed 27 <sup>th</sup> July 2017) Ms Connie Healy (appointed 1 <sup>st</sup> September 2017)		
Secretary	Mr Neil McNeill (appointed 21 <sup>st</sup> September 2017)		
Company Number	248134		
Charity Number	6339		
CRA Number	20011314		
Auditors	Paul Lennon & Company 13 Galway Technology Park Parkmore Galway		
Bankers	Bank of Ireland Eyre Square Galway	KBC Bank Ireland Sandwith St Dublin 2	Rabo Direct Charlemont Place Dublin 2
Solicitors	Purdy Fitzgerald Kiltartan House Forester Street Galway	William F Semple & Co Lough Corrib House Waterside Galway	Ronan Daly Jermyn Aengus House Dock Street Galway
Registered Office	Offices 2-5 Calbro House Tuam Road Galway		

# COPE Galway CLG

## Year Ended 31 December 2017

### Directors' Report

The directors present their annual report and audited financial statements for the year ended 31 December 2017.

#### **Financial Reporting Framework**

The financial statements prepared by COPE Galway CLG are in accordance with the Statement of Recommended Practice (SORP) applicable to charities and in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

#### **Objectives, activities and achievements**

COPE Galway is a local Galway organisation providing services and supports for people affected by Homelessness, Women and Children experiencing Domestic Violence, and Older People.

#### Vision

Our Vision is an improved quality of life in a home of their own for people affected by homelessness, women and children experiencing domestic violence and older people.

#### Mission

Our Mission is to contribute to quality of life in a home of your own by supporting home, promoting community and reducing isolation.

#### Services

The company operated the following services during 2017:

#### Addressing Homelessness in 2017

In 2017 COPE Galway worked with 1012 adults and their 576 children experiencing homelessness. This comprised 242 families and 695 single people. (In 2016 the comparative figures were 702 adults and their 512 children comprising 211 families and 438 single people).

The homeless situation in Galway has continued to intensify during 2017. This has been most apparent in the increase in the number of families both at risk of and becoming homeless. COPE Galway homeless services accommodated and supported 242 families in 2017 compared to 211 in 2016, (15% increase) and 176 in 2015 (20% increase), and 134 in 2014. There has also been an increase in the instances of rough sleeping in the City.

Families are continuing to become homeless at an alarming rate in Galway. There has been a heavy reliance on transitional emergency accommodation, and tourist accommodation such as hotels, B&BS and holiday letting properties to meet the emergency accommodation needs of families during the year, with approximately 50 families residing in such accommodation at any given time. On the night of November 20th 2017 for example there were 165 children living in emergency accommodation in Galway. This is an increase of 77% on the same time in 2016 (93 children). And families are remaining in emergency accommodation for longer due in large part to an acute shortage of affordable housing in Galway. To compound matters, access to "tourist type" accommodation is shrinking at a time when family homeless is increasing. COPE Galway advocated strongly for solutions to end family homelessness during the launch of our annual report 2016 in October 2017. We are particularly concerned with the reliance of "tourist type" accommodation and its effects on the welfare and development of children in living environments which are completely unfit for day to day family living.

Throughout 2017 COPE Galway emergency accommodation services for single people at the Fairgreen Hostel and Osterley Lodge have operated at near full capacity with people remaining for an average of up to three months compared to less than two months just three years previously. Affordable accommodation for single people is virtually nonexistent in Galway with private rental accommodation in especially short supply, and rents continuing to increase in 2017. Other contributing factors are the complexity of the needs of some people who require our services, relating to mental health and addiction

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## Year Ended 31 December 2017

### Directors' Report

support needs. This is further compounded by the limited availability of spaces in supported accommodation settings and of accessible detox and rehabilitation services in the region.

The wider housing and accommodation environment in Galway was especially challenging in 2017. The number of private rental housing units available for rent continued to drop and asking rents for what was available continued to increase. Daft.ie reports a 12.7% annual rate of increase in asking prices in 2017 for Galway City. This shortage in supply was further compounded by the continuing growth in the numbers of entire homes available on Airbnb in Galway City and County, approx. 50% of the over 2,000 rentals available. Social housing output slowed down over the course of 2017 also and other than casual vacancies and 14 local authority units due for completion by mid-year 2018 will be even more challenging in Galway City.

As a response to this situation, COPE Galway piloted a new model of community housing. 5 houses were acquired (1 house for females and 4 for males) in various locations across Galway city (2 purchased from a Capital Acquisition Scheme (CAS) grant, and 3 provided by Galway City Council). These are now lived in by single people on a shared basis with housing and independent living skills supports available. Despite the challenges posed by shared living, this model has proven to be very successful. 18 people have availed of this housing with 3 already moved into their own tenancies. Of the 15 living in these houses at year end, all sustained their stays, are up to date on their rental payments, and have demonstrated themselves to be responsible tenants. A number have also taken up on education, training and employment opportunities. Due to the success of this model COPE Galway will expand our housing stock for this purpose in 2018.

A knock-on effect of the acute shortage of accommodation for single people is the increase in the numbers of people who are sleeping rough on the streets of Galway. In response to this, the now annual Cold Weather Response came into operation on November 30<sup>th</sup> 2017 with capacity increased to accommodate 31 people nightly (up from 14 in 2016). COPE Galway provided 21 beds and Galway Simon Community provided an additional 10 beds. The aim of this project which is supported by Galway City Council and the HSE, is to provide shelter and support to people who would otherwise sleep rough. It runs for 20 weeks until mid-April 2018.

Despite the challenges on the housing and accommodation front there have been some positive housing outcomes and developments:

Notwithstanding the acute shortage of housing available in Galway, a number of people did manage to secure tenancies - in the twelve months of 2017 a total of 96 households (individuals and families) secured long term move-on housing, 58 to social housing and 38 to private rented. A further 47 moved to transitional and supported accommodation

#### **Homeless Services and Supports**

COPE Galway operates a range of services for people who are homeless or at risk of homelessness in Galway City including;

Day Centre at Teach Corrib - targeted on single person households who are homeless or at risk of homelessness in Galway City including the provision of information and referral to accommodation and mainstream services and assistance is securing long term accommodation. Food and access to washing and laundry facilities are available. The service operates from Monday to Saturday during day time hours.

Family Support Services – work with and support families who are homeless or at risk of homelessness including providing and placing families in emergency accommodation (operating some of this accommodation directly in the form of self-contained units at various locations in the community which are used for both emergency and transitional accommodation purposes and placing families in private emergency accommodation such as hotels, B&B's and other forms of tourist accommodation); homeless prevention interventions, resettlement and tenancy support and the provision of information and referral to mainstream services and assistance is securing long term housing.

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Emergency accommodation services – 24/7 services at Fairgreen Hostel (26 spaces for single men), Osterley Lodge (12 spaces for women and women with children) and Cold Weather Response (additional beds for winter months) focused on responding to the accommodation and other support needs of people who are in crises and in need of emergency accommodation and supporting them to move out of homelessness and secure suitable longer term accommodation. An Out of Hours Freephone Service operates each evening from 7pm to 11pm and facilitates referrals and placements for people in need of emergency accommodation.

Resettlement and Tenancy Support Services – focused on supporting people through their transition to independent living when moving out of homelessness and for the period of time required to help establish and sustain their tenancy.

Transitional accommodation that includes the Towards Independence Project and other transitional/community based accommodation for single person households which prioritises referrals from COPE Galway emergency accommodation services

#### Addressing Domestic Violence in 2017

In 2017 COPE Galway worked with 338 individual women, with 214 children, who were experiencing domestic violence at home. We provided 615 Outreach appointments, supporting 210 women through this strand. 225 court accompaniments were carried out, providing support to 189 women.

Domestic Violence continues to be a very serious issue affecting a large number of women and children in Galway City and County. The housing crisis has also affected our ability to accommodate all those who seek refuge. Due to the shortage of private rented accommodation within the rent caps, many women who wish to move on from the refuge are unable to do so. This contributed to the service being unable to accommodate 258 women with 441 children in 2017. It is deeply worrying that so many women who are seeking refuge are unable to access safety at the time they need it most, however we continue to invest in our outreach service in order to respond to and assist women who need to address safety planning and supports.

In the meantime the development of our new refuge continues steadily and we expect to be in construction phase in 2018. We will commence a public fundraising campaign to raise the remainder of the funds required to complete the project.

#### **Domestic violence Services and Supports**

##### Safety

COPE Galway Waterside House is the only 24 hour accessible refuge in the Western region. It provides safe refuge accommodation, information, support and court accompaniment to women and their children experiencing domestic violence. The service participates in local and national advocacy activities with regard to seeking practical solutions as well as social change with regard to the issue of violence against women. Our focus is also very much on preventing the cycle of violence and our staff continue to develop and deliver information sessions for young people around healthy relationships and dating abuse, as well as providing training for health professionals and others in terms of recognising and responding to domestic abuse.

##### Outreach Service

Our Outreach service provides information and support to women experiencing domestic violence in Galway City and County. Appointments are provided in a range of locations depending on need, in areas such as Tuam, Ballinasloe, Gort, Portumna, Athenry and Headford. We offer support and information on issues such as safety planning, court orders, managing access, parenting in the context of domestic violence and tips on how to support children and manage their behavior.

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## Year Ended 31 December 2017

### Directors' Report

#### Child Care

Children are provided with a range of supports including one to one support, therapeutic play and play therapy and women are supported with parenting issues that may arise in the context of domestic violence.

#### SURF

A forum for women who have used the services of Waterside House is facilitated monthly with the aim of involving them in the development of the service in better responding to the needs of those who use it.

#### Older People Services in 2017

COPE Galway's Older People's Services support Healthy, Independent Ageing at Home. Our flagship service is our Community Catering Meals on Wheels and we also support older people living at home across a number of communities in the city.

In 2017 COPE Galway Community Catering Meals on Wheels produced and delivered 41,432 meals for older people in Galway City and parts of the county. The service supported 350 individual clients to stay living in their own homes. The service also catered 8,360 meals for 8 community-based lunch clubs across the city and 3 in the county. Our Sonas Day center and Community support workers supported 123 people also living independently in the community.

Community Catering Meals on Wheels produces and delivers meals to Older People across Galway City and parts of the County. Our meals are nutritionally balanced to suit older people and cater for a range of medically related nutritional requirements, all produced in our Q mark awarded service (Excellence Ireland Quality Award for Hygiene and Food Safety at the highest possible level). Due to a growing demand for modified meals (currently almost 30% of our production is some form of a texture modified or fortified meal) we applied successfully in 2017 for a Social Innovation fund award to explore the potential to produce modified meals on a commercial basis.

Over the last number of years COPE Galway has also become involved in the redistribution of food for the benefit of those at risk of food poverty. This is managed in our Community Catering facility. We now receive food from a variety of sources including Tesco and Aldi, local producers and wholesaler distributors, and the European FEAD program (The Fund for European Aid for the most Deprived). All food received is distributed across our services and also to a variety of other local partners for use directly by individuals and families experiencing, or at risk of food poverty. During 2017 COPE Galway supported 1,740 individuals (up from 686 in 2016). We have seen at first-hand the benefit of this program and we are fully committed to expanding this service to ensure food reaches the most vulnerable in our community.

We recognise the importance of good social connections as vital to health and wellbeing, and so we continue to develop and promote our lunch clubs for older people across the city and rural communities. There are now eight lunch clubs organised by local communities in the city and three in rural settings. These are supported by local volunteers, and give older people an opportunity to get out and about and meet others for chat, fun and of course great meals. The latest club to commence in 2017 was in the new community center in Ballinfoyle. During 2017 we continued to develop the role of the lunch club as a platform to introduce older people to new interests and information sessions. In 2017 in addition to group activities we are seeing an increase in the need for more intensive one-to-one support. As well as our ongoing support services, we commenced a pilot to explore the possibility of setting up a Friendly Call Service to support our older clients who have higher needs and are at risk of isolation.

COPE Galway also links in with a number of housing clusters around the city where older people are living and helps them to address issues to improve their quality of life such as heating issues, security measures (for example use of personal alarms), or accessing benefits. Community Support Workers promote positive and healthy ageing by facilitating participation in activities including art, yoga, healthy eating, gardening, IT skills along with social events and regular meetings of residents. They also support

# COPE Galway CLG

## Year Ended 31 December 2017

### Directors' Report

individuals to access information and services such as home help and provide social and practical support and advocacy. In November 2017 our community support workers organized a very successful seminar "Ageing Well in Galway" (with funding from The Community Foundation for Ireland ) to bring together 22 service providers and state agencies along with over 100 interested participants to highlight supports such as the Fair Deal or Nursing Home Support Scheme, Home Care Packages, Home Help, Home Improvement Grants, Community Supports etc.

Our Sonas Day Centre in Mervue links in with the residents in that area with a whole range of activities available like arts and crafts, a film club, outings and help with access to practical support such as shopping, laundry, form filling and assistance with benefits. In 2017 we had several projects, such as our Whirling and Twirling exercise group, gardening group, outings and trips. Again the need for more one to one support features strongly as people age and health needs change and the service has a number of younger clients (in their 40's) with high support needs who use the service on a regular basis. We have developed a more structured approach to outreach/home visiting in place to support those older clients confined to home. We have an advocacy volunteer on site one morning per week to work with clients in relation to entitlements, form filling and advice.

#### **Supports and Services for Older People**

**Community Catering Meals On Wheels:** Our Q-Mark Award winning service uses the cook-chill method. Supporting a range of medically-related dietary requirements in addition to providing a texture modified range.

**Community Lunch Clubs:** Provide nutritious meals, company, and friendship, along with activities, information and support. The aim is to reduce isolation and help older people maintain links with their community. Our Community Worker helps local communities/organisations to set up, and then local volunteers run the Lunch Clubs for older people in their area.

**Sonass Day Centre:** Drop-in day center offering social support, home visits, shopping, laundry, information and advocacy in relation to health, welfare and housing. Regular health promoting activities and classes are available. Staff work closely with Galway City Council, PHNs, and a wide range of health and social care services.

**Community Support Projects:** Melodys Court Renmore and Whitehall Close in the city centre. Group and one-to-one support. Information and advocacy, activities, classes and outings. One-to-one support for higher needs. Work closely with GCC, PHNs etc. Led by older people

#### **Supports**

##### Volunteers

COPE Galway has a vibrant team of over 250 volunteers. We also have people who help us out on an occasional basis at fundraising events and on our Helping Hands Projects. Our volunteers are crucial to the running of our services and achieving our mission of a quality of life in a home of your own for all our clients.

Our volunteers help across all our services in over 30 volunteer roles. Some of the many opportunities include: Driver, Kitchen Assistant, Food Rescue, Shop assistant, Cookery Tutor, Befriender, Day Centre, Lunch Club, Musicians, Playroom Support, Health & Well-being, Physical Activity, Fundraising and Administration and many more.

It is very important to us to thank our volunteers for their very valuable contributions to our work. And so we held our 3rd Annual Volunteer Recognition Event in Salthill Hotel in May 2017 to celebrate our volunteers across the services. The event was held during National Volunteering Week, and it was a huge success; attended by 150 of our volunteers and key staff members.



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## Year Ended 31 December 2017

### Directors' Report

#### Advocacy

COPE Galway believes our role to advocate with, and on behalf of, our clients is a critical part of our remit that complements the provision of our services and supports. We are also very committed to policy and structural changes. Our staff advocate for our clients on a daily basis and help them to access benefits and entitlements and to move towards more stability in their personal circumstances. We also engage in educational campaigns. In 2017 in order to advance our advocacy remit and impact we committed to a part time advocacy role. As a result we have been able to extend our reach in terms of representing the issues experienced by our client groups via submissions and consultation opportunities. For example we contributed to in excess of 10 consultation opportunities including "Charities regulatory authority submission re governance", and a "Review of Rebuilding Ireland Action Plan for Housing and Homelessness".

#### Client Involvement

In COPE Galway we are very committed to involving our clients in as many ways as possible. There are two main reasons which are equally important; because we know that it will help us to meet their needs better, and because it will help clients to feel better about themselves, which will improve their quality of life (in a home of their own).

Being involved gives clients the chance to take part, to use their own ideas talents and skills to make our services better, to meet other people, have fun, feel valued, and build self-confidence.

In 2017, some great things happened across our services:

In February a Client Wellbeing Day took and was a great success. It included practical wellbeing sampling ( mindfulness, yoga, massages, acupuncture), mental health supports (Grow, Lets get talking Galway, Men's support group), work and education opportunities (GRETB, Croi na Gaillimh), healthy eating and cooking on a budget and demonstrations, COPE Galway social activities (golf, walking, soccer etc), Martial arts demo, gardening, fresh smoothies and juices, and of course a raffle. 49 clients attended over 2 sessions (am & pm) and there was very positive feedback.

There were also other opportunities for clients involved in a forum related to our Domestic violence service, such as participating in Healing Days, a visit to Aras an Uachtarain to celebrate International Women's day on March 8<sup>th</sup>, input to our Client Participation Policy, a visit to Bridget's garden as a celebration of the year's work, a Mindfulness session, input to a Tusla discussion on domestic violence services including people's experience of services and what might need to be improved.

Also throughout the year the forum worked on the content and layout of a Parenting Booklet which was launched in the Town Hall Theatre on Monday December 4<sup>th</sup>. This was the most significant piece of work for the forum during the year and involved a lot of input and planning.

We also offer some volunteering opportunities for clients in our COPE Galway charity shop and our Community Catering service and these slots are always popular and can be very beneficial in preparing for the world of work and in building self-confidence.

#### Fundraising

COPE Galway relies on the generosity of the Galway community who donate directly, support our fundraising events, volunteer, organize corporate days to help revitalize our services and support our charity shop with clothes and other donations.

In 2017, we continued to enlist regular monthly donors in order to continue to have a more dependable source of income and we are very heartened by the generous support we received.

We are also very appreciative of all the community events which are organized by individuals and groups on behalf of COPE Galway. This has become a really important source of funds and also offers the community a wide range of ways to support our work.

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## Year Ended 31 December 2017

### Directors' Report

Our charity shop has become a very important source of income and we are very appreciative of all who donate to it and buy from it.

Christmas gives us the opportunity to bring the generosity of the public directly to our clients and this Christmas alone we distributed 447 hampers, 974 gifts (courtesy of the Galway Giving Tree and the generosity of the public) and 333 shoe boxes to individuals and families in Galway city and county.

Our Business Sleepout took place on December 1st this year and raised over €147,000 (up to the end of 2017). This has become our flagship fundraising event which extends far beyond the night itself as many of the businesses involved become long term supporters of our work. Our Christmas Day swim continues to be an annual social gathering of the brave and their families who come together on Christmas Day in support of our work, and this year raised almost €29,000.

COPE Galway keeps in touch with our loyal supporters throughout the year via our Tribes newsletters and through our social and digital media platforms where we update people about what we are doing and the impact of our work.

**We would like to thank each and every person, company, group and the local media, who have helped us in our work. Without this support we could not continue to offer the range and volume of services and supports available across all our 8 locations in the city.**

#### Financial Review

The operating income for 2017, excluding Private Emergency Accommodation Funding of €1,360,676, was just under €5.22m. 71% of total income was received from statutory bodies (HSE 31%, Galway City Council 25%, Tusla 15%) A further 10% was generated from service charges. The remaining 19% came from smaller grant bodies, 3%, the generosity of the public in the form of donations and support for our fundraising activities, 16%.

The total cost of operating our services in 2017 was €4.75m and is analysed as follows: Services 84%, Administration 10% and Fundraising 6%.

The retained surplus for the financial year amounted to €467,779 (2016: €132,650) and this was transferred to reserves at the year end. The 2017 surplus included €435,000 Capital Assistance Scheme grant received from Galway City Council for the purchase of two houses which are used to house single people on a shared basis.

A full analysis of reserves at 31<sup>st</sup> December 2017 is presented in the Statement of Movement in Funds on page 18. At the end of the year the company has assets of €3,571,535 (2016: €2,802,727) and liabilities of €652,661 (2016: €351,626). The net assets of the company have increased by €467,779.

#### Strategy

Our Strategic Plan "Working Together towards Home & Community 2013 – 2015" was been reviewed in 2016 and extended to the end of 2018. Our vision is "Improved quality of life in a home of your own" for those who avail of our services and supports. Our strategy is progressed across a number of sub committees each comprised of representatives from our board of management, managers and staff and each subcommittee focuses on one of the key pillars of our strategy:

Sub Committee	Board member Representative in 2017	Retired from membership in 2017
Delivering Outcomes	Martina Kelly Karen Kilduff	Andrew Murphy
Developing our	Sean Silke	Fr Martin Whelan

**COPE Galway CLG**  
**Year Ended 31 December 2017**  
**Directors' Report**

Organisation		
Advocating for Change	Paul Dilger Connie Healy	
Developing Revenue	John Royleston	Cait Noone
Audit & Risk	Hannah Kiely John Royleston	
Property & Finance	Adrian Callanan Fr Joe Roche John Royleston	

As already outlined more than once in this report, the current housing crisis is currently the single biggest obstacle to achieving our vision. We will continue in our efforts to source and secure houses through local landlords and investors and by purchase.

**Principal Risks and uncertainties**

The Directors have identified that the key risks and uncertainties the organisation faces relate to the chronic lack of housing for clients of our services, the risk of inadequate resources to meet increasing needs and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation.

The company mitigates these risks as follows:

- continually monitoring the level of activity, preparing and monitoring its budgets targets and projections.
- developed a strategic plan which will allow for the increase and diversification of funding and activities; and
- closely monitoring emerging changes to regulations and legislation on an on-going basis.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centres.

**Structure, Governance and Management**

COPE Galway has been providing social services in Galway since the 1970s. Originally called Galway Social Service Council, the organisation was established by the Galway Diocese. In 1996 the name was changed to Galway Voluntary Social Services Limited, in 2000 the name was changed to COPE (Crisis Housing Caring Support) Limited and in 2008 the organisation was re-launched as COPE Galway to signify that all the services are provided in Galway city and county.

As required by the Companies Act 2014 the company adopted an updated Constitution in October 2016 and the name was changed officially to COPE Galway company limited by guarantee.

The organisation is a company limited by guarantee. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1).

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 6339 and is registered with the Charities Regulatory Authority no: 20011314

In accordance with best governance practice, COPE Galway continues to operate to the highest standards of transparency and accountability. As an organisation we manage our resources efficiently in order to deliver the best possible service at the least cost.

# COPE Galway CLG

## Year Ended 31 December 2017

### Directors' Report

COPE Galway were among the first signatories to the Governance Code for the Community & Voluntary sector in Ireland. We continue to comply with the Governance Code and we confirm that a review of our organisation's compliance with the principles in the Code is conducted regularly. This review is based on an assessment of our organisational practice against the recommended actions for each principle. The review sets out actions and completion dates for any issues that the assessment identifies need to be addressed.

We are also signed up to the Statement of Guiding Principles for Fundraising, and the Voluntary Regulation Code for Housing Associations.

Our Board of Management is 100% voluntary.

In order to deliver our wide range of services, COPE Galway employs over 120 people as social care professionals, childcare workers, chefs, cleaners, community support workers, drivers, fundraisers, and administrators. We are supported by over 250 volunteers of all ages who give so generously of their time and talents.

#### Directors and secretary

The present membership of the board is listed in the information page.

Mr Barry Fitzpatrick retired as company secretary on the 18<sup>th</sup> August 2017. Jacquie Horan was appointed company secretary on the 18<sup>th</sup> August, and retired as company secretary on the 21<sup>st</sup> September. Neil McNeill was appointed company secretary on the 21<sup>st</sup> September.

Mr John Concannon, Fr Martin Whelan and Mr Ronan McLoughlin resigned as directors on the 30<sup>th</sup> June 2017. Professor Andrew Murphy and Ms Cait Noone resigned as directors on 28<sup>th</sup> April 2017 and 20<sup>th</sup> December 2017 respectively.

The following were appointed as directors during 2017, Mr Adrian Callanan on 30<sup>th</sup> June, Fr Joseph Roche on 27<sup>th</sup> July, Ms Connie Healy on 1<sup>st</sup> September and Mr Eamon Bradshaw on 27<sup>th</sup> October.

#### Accounting Records

The Directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company.

In order to comply with the requirements of the act, a full time financial controller is employed. The accounting records of the company are kept at the registered office and principal place of business at 2-5 Calbro House, Tuam Road, Galway.

#### Audit Committee

The audit committee has been established to assist the Board of Directors in meeting its responsibilities in;

- (i) preparing the Annual Report and financial statements in accordance with applicable Irish law and accounting framework (SORP and FRS 102) and
- (ii) ensuring the company maintains proper accounting records.
- (iii) In late 2017 the remit of this committee was extended to include Audit, Risk and Compliance in recognition of the growing compliance and regulatory requirements.

The committee is a sub-committee of the Board of Directors.

Directors who sat on the audit committee in 2017 were:

Hannah Kiely	BA, BAAD, Cert IoD, Dip IoD
John Royliston	MSc

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Year Ended 31 December 2017  
**Directors' Report**

The committee met three times in 2017, in relation to the financial audit and considered the effectiveness of financial internal controls and procedures.

The auditor does not provide any non-audit services to the company.

**Auditors**

In accordance with Section 383 (2) of the Companies Act 2014, the auditors, Paul Lennon & Company will continue in office.

On behalf of the board;



Mr Eamon Bradshaw  
**Director**



Mr John Royleston  
**Director**

DATE: 9th May 2018

# COPE Galway CLG

Year Ended 31 December 2017

## Directors' Responsibilities Statement

The directors are responsible for preparing the Directors' 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 Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). 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 company as to the financial year end and of the profit or loss of the company 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 company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board



Mr Eamon Bradshaw  
Director



Mr John Royliston  
Director

DATE: 9th May 2018

# COPE Galway CLG

## Independent Auditors Report to the Members of COPE Galway CLG on the audit of the financial statements for the year ended 31 December 2017

### Opinion

We have audited the financial statements of COPE Galway CLG for the financial year ended 31 December 2017 which comprise of the Statement of Financial Activities (incorporating Income and Expenditure Account), the Balance Sheet, the Statement of Changes in Funds, The Statement of Cashflows and the related notes to the financial statements, including a summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland as adapted by Section 1A of FRS 102 and the Companies Act 2014.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2017 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland as adapted by Section 1A; and
- have been 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 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 the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

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

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

# COPE Galway CLG

## **Independent Auditors Report to the Members of COPE Galway CLG on the audit of the financial statements for the year ended 31 December 2017 (continued)**

### **Other Information**

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

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

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2014**

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

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

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, and financial statements are in agreement with the accounting records.

### **Matters on which we are required to report by exception**

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

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

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

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

In preparing the financial statements, the directors are responsible for assessing the 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 management either intends to liquidate the company or to cease operations, or have no realistic alternative but to do so.



# COPE Galway CLG

## Independent Auditors Report to the Members of COPE Galway CLG on the audit of the financial statements for the year ended 31 December 2017 (continued)

### Auditor's responsibilities for the audit of the financial statements

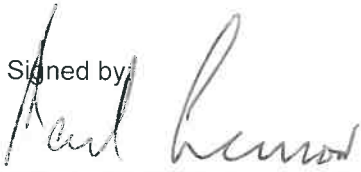
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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 IAASA website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our audit 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.

Signed by:



**Paul Lennon**

For and on behalf of:  
Paul Lennon & Company  
Certified Public Accountant  
Statutory Audit Firm

Date:

9<sup>th</sup> May 2018

13 Galway Technology Park  
Parkmore  
Galway

# COPE Galway CLG

Year Ended 31 December 2017

## Statement of Financial Activities (Incorporating Income & Expenditure Account)

	Notes	2017 Unrestricted €	2017 Designated €	2017 Restricted €	2017 Total €	2016 Total €
<b>Income &amp; Endowments from:</b>						
Donations & Legacies	3	411,072	294,780		705,852	577,213
Charitable Activities	3 3A	529,524	73,615	5,109,710	5,712,848	4,400,628
Other Trading Activities		152,248			152,248	136,783
Investments	4	344		295	639	9,589
Other		6,058			6,058	1,080
<b>Total Income</b>		<b>1,099,246</b>	<b>368,395</b>	<b>5,110,004</b>	<b>6,577,645</b>	<b>5,125,293</b>
<b>Expenditure on</b>						
Raising Funds						
Fundraising		212,121	3,367		215,488	198,563
Shop		84,159			84,159	86,912
Charitable Activities	5 7					
Homelessness			126,163	3,915,383	4,041,546	2,992,731
Domestic Violence			41,430	976,868	1,018,298	985,329
Older People			64,791	630,099	694,890	686,028
Other	6	12,152	2,267	41,066	55,485	43,080
<b>Total Expenditure</b>		<b>308,432</b>	<b>238,018</b>	<b>5,563,416</b>	<b>6,109,866</b>	<b>4,992,643</b>
<b>Net income/(expenditure)</b>		<b>790,814</b>	<b>130,377</b>	<b>(453,412)</b>	<b>467,779</b>	<b>132,650</b>
<b>Transfer between funds</b>		<b>(785,740)</b>	<b>(149,904)</b>	<b>935,644</b>	<b>0</b>	<b>0</b>
<b>Net movement in Funds</b>		<b>5,074</b>	<b>(19,527)</b>	<b>482,232</b>	<b>467,779</b>	<b>132,650</b>

The financial statements were approved by the Board of Directors on 9/5/2018. They were signed on its behalf by:



Mr Eamon Bradshaw  
Director



Mr John Roylston  
Director

DATE: 9th May 2018

# COPE Galway CLG

Year Ended 31 December 2017

## Balance Sheet on as at 31 December 2017

	Notes	2017 €	2016 €
<b>Fixed Assets</b>			
Property, Plant and Equipment	10	1,910,770	1,272,505
<b>Current Assets</b>			
Stock		6,119	6,665
Debtors	11	260,806	240,954
Cash at Bank and in hand		1,393,840	1,282,603
		<u>1,660,765</u>	<u>1,530,222</u>
<b>Creditors: amounts falling due within one year</b>	12	<u>(652,661)</u>	<u>(351,626)</u>
<b>Net Current Assets</b>		<b>1,008,104</b>	<b>1,178,596</b>
<b>Net Assets</b>		<b><u>2,918,874</u></b>	<b><u>2,451,101</u></b>
<b>The Funds of the Charity</b>			
Unrestricted Funds			
- General Funds		45,996	40,923
- Designated Funds		629,376	648,913
Restricted Funds			
- General Funds		0	72,000
- Capital Funds		2,243,502	1,689,276
<b>Total Funds</b>		<b><u>2,918,874</u></b>	<b><u>2,451,101</u></b>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Statement 102 'The financial Statement Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements were approved by the Board of Directors and authorised for issue on 9/15/2018. They were signed on its behalf by:

Mr Eamon Bradshaw  
Director

Mr John Royliston  
Director

DATE: 9th May 2018

**COPE Galway CLG**  
Year Ended 31 December 2017

**Statement of Movement in Funds**

	Unrestricted General €	Unrestricted Designated €	Restricted €	Total €
Balance 01/01/17	40,923	648,902	1,761,276	2,451,101
Net Income/(Expenditure) 2017	<u>5,073</u>	<u>(19,526)</u>	<u>482,232</u>	<u>467,779</u>
Balance at 31/12/17	45,996	629,376	2,243,508	2,918,880

The General reserve represents the free funds of the charity which are not designated for particular purposes.

Designated Reserves represents funds of the charity which have been designated for particular purposes or services.

Restricted reserves represent the following:

- the capital reserves awarded to acquire tangible fixed assets, depreciated in line with the related assets (€1,634,980) and
- a donation towards the development of a new domestic violence refuge (€600,000) together with associated deposit interest of €8,528 earned on same.

**COPE Galway CLG**  
Year Ended 31 December 2017

**Statement of Cashflows**

		<u>2017</u>	<u>2016</u>
<b>Cashflow from Operating Activities</b>			
Cash generated from operations	13	804,994	148,323
<b>Cash flows from investing activities</b>			
Purchase of tangible assets		(693,757)	(29,329)
		<u>111,237</u>	<u>118,994</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		111,237	118,994
<b>Cash and cash equivalents at beginning of year</b>		1,282,603	1,163,609
<b>Cash and cash equivalents at end of year</b>	16	<u>1,393,840</u>	<u>1,282,603</u>

# COPE Galway CLG

## Year Ended 31 December 2017

### Accounting Policies

#### 1. ACCOUNTING POLICIES

COPE Galway CLG financial statements are prepared in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102 and the Companies Act 2014. COPE Galway CLG is a Company Limited by guarantee providing services and supports for people affected by Homelessness, Women and Children experiencing Domestic Violence, and Older people. Cope Galway CLG is a public benefit entity incorporated in Ireland with a registered office at 2-5 Calbro House, Tuam Road, Galway

COPE Galway is a local Galway organisation providing services and supports for people affected by Homelessness, Women and Children experiencing Domestic Violence, and Older People.

The significant accounting policies adopted by the Company and applied consistently are as follows:

##### (a) Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland" (FRS 102) as adapted by Section 1A of FRS 102 and the Companies Act 2014 and in accordance with the Statement of Recommended Practice for charities.

The financial statements are prepared in Euro which is the functional currency of the company.

##### (b) Statement of Financial Activities

###### Income

All incoming resources are included in the Statement of Financial Activity (incorporating Income and Expenditure Account) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. The following specific policies are applied to particular categories of income:

- **Donations and Legacies**  
Donations, gifts and legacies are included in full in the Statement of Financial Activity when receivable.
- **Income from Charitable Activities**  
Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.  
  
Rent receipts are recognised when received and Meal receipts are recognised on an invoice basis.
- **Donated services and facilities** are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- **Other Trading and Investment income** is included when received.

**COPE Galway CLG**  
**Year Ended 31 December 2017**  
**Accounting Policies**

**Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income, the costs of the fundraising department including costs in relation to fundraising events and the operating costs of the Charity Shop.
- Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned as set out in Note 5.

**(c) Tangible fixed assets**

*(i) Cost*

Property, plant and equipment are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses.

Freehold premises are stated at cost less accumulated depreciation and accumulated impairment losses

Equipment and fixtures and fittings are stated at cost less accumulated depreciation and accumulated impairment losses.

*(ii) Depreciation*

Depreciation is provided on property, plant and equipment, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to property, plant and equipment are as follows:

Buildings	2% straight line on cost
Motor vehicles	12.5% straight line on cost
Office Equipment,	15% straight line on cost
Fixtures and Fitting & equipment	15% straight line on cost

The company's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the Statement of Financial Activities.

The building donated to COPE Galway during the year ended 31<sup>st</sup> December 2014 for the new refuge will not be depreciated until it is substantially ready for use.

**COPE Galway CLG**  
**Year Ended 31 December 2017**  
**Accounting Policies**

**(d) Taxation**

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 6339. The charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from donations exceeding €250 per annum are included in unrestricted funds. Irrecoverable value added tax is expended as incurred.

**(e) Retirement Benefits**

Retirement benefits are met by payments to a PRSA scheme. Contributions are charged to the Statement of Financial Activities in the year in which they fall due. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the Statement of Financial Activities and payments made to PRSA are treated as assets or liabilities.

**(f) Stocks**

Stocks comprise consumable items and goods held for resale. Inventories are stated at the lower of cost and net realisable value. Where stock is received in a non-exchange transaction, stock is valued at the fair value of the stock received that being the price the entity would have to pay if that stock were purchased on an open market basis. Cost is calculated on a first in, first out basis and includes invoice price, import duties and transportation costs. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

At the end of each reporting period inventories are assessed for impairment. If an item of stock is impaired, the identified inventory is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the profit and loss account. Where a reversal of the impairment is recognised the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

**(g) Interest Receivable**

Interest received on the company's investments is recorded as income in the year in which it is earned and included in unrestricted funds.

**(h) Trade and other debtors**

Trade and other debtors are recognised initially at transaction price. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the statement of financial activities.

**(i) Cash and cash equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments.



**COPE Galway CLG**  
Year Ended 31 December 2017  
**Accounting Policies**

**(j) Trade and other creditors**

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised at the transaction price.

**(k) Fund Accounting**

The following funds are operated by the Charity

*Restricted Funds*

Restricted Funds represent grants, donations or other income received which can only be used for particular purposes specified by the grantors or donors binding on the Directors. Such purposes are within the overall aims of the charity.

*Unrestricted Funds*

Unrestricted Funds represent amounts which are expendable at the discretion of the Directors in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

*Designated Funds*

Designated funds are unrestricted funds earmarked by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The designations have an administrative purpose.

**(l) Sinking Fund**

There is a sinking fund established to meet the costs of major renovations and repairs of €30,000.

**(m) Employee Benefits**

The company provides a range of benefits to employees, including paid holiday arrangements and contribution to PRSA scheme.

*(i) Short term benefits*

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

*(ii) Retirement benefits*

The Company operates a PRSA Plan for its employees on a voluntary basis. This is a pension plan under which the company pays fixed contributions into a separate fund in the employee's name.

The company has no further payment obligations once the contributions have been paid.

**COPE Galway CLG**  
Year Ended 31 December 2017  
**Notes to the Accounts**

**2. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. 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 discussed below.

*(a) Establishing useful economic lives for depreciation purposes of property, plant and equipment*

Long-lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

*(b) Providing for doubtful debts*

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. There is currently no provision in the accounts, however this is reviewed on an on-going basis.

**COPE Galway CLG**  
**Year Ended 31 December 2017**  
**Notes to the Accounts**

**3. INCOME**

All income derives from activities in the Republic of Ireland.

Donations & Legacies income is broken down as follows:

	<b>2017</b>	<b>2016</b>
	€	€
Fundraising Events	323,821	291,374
Donations	298,368	272,240
Corporate Funding	83,663	13,599
	<u>705,852</u>	<u>577,213</u>

The company received the following income for Charitable Activities during the year:

	<b>2017</b>	<b>2016</b>
	€	€
Health Service Executive – Homeless Funding	1,448,374	1,392,036
Health Service Executive – Older Peoples Services	154,000	154,000
Tusla – The Child & Family Agency	803,981	795,767
Galway City Council – Homeless Funding	850,873	925,485
Galway City Council – Capital Assistance Scheme Grant	435,000	-
Galway City Council – Private Emergency Accommodation Funding	854,958	301,768
Galway County Council – Private Emergency Accommodation Funding	505,719	244,692
Childcare Subvention (Dept of Children and Youth Affairs)	46,800	46,800
Commission for Supporting Victims of Crime (DJELR)	6,500	4,000
Rental Income	202,768	163,267
Meal Receipts	326,756	310,509
The Ireland Funds – Promising Ireland Campaign	20,000	20,000
St Vincent de Paul Maureen O’Connell Fund	16,776	16,776
ESB Energy for Generations Grant	6,000	4,000
Lottery Funding	2,500	800
Get Galway Growing Grant	650	-
Get Ireland Growing Grant	1,000	-
Galway Roscommon ETB Art Grant	1,000	1,000
Galway Roscommon ETB Cookery Grant	1,200	-
Galway County Council Grant	500	414
Age & Opportunity – Go for Life Grant	470	540
Galway City Council Grant – Soccer Fund / Exercise Fund	1,650	805
Bon Secures Community Initiative Grant	11,775	-
The Community Fund	6,495	-
Medtronic Garden Project	3,599	-
Other Miscellaneous	3,504	-
Dormant Fund Accounts	-	11,769
IPB Digital Community	-	2,500
CFFI Ray Murphy Fund	-	2,500
IYF Childrens Hour	-	1,200
	<u>5,712,848</u>	<u>4,400,628</u>

# COPE Galway CLG

Year Ended 31 December 2017

## Notes to the Accounts

### 3A. INCOME

Included in Restricted Charitable Activities income is €1,360,676 (2016:€546,460) received from Galway City Council and Galway County Council to reimburse the cost of the Emergency Accommodation paid out by COPE Galway on behalf of both Galway City Council and Galway County Council as detailed in note 5 of the accounts.

### 4. INVESTMENT INCOME

	<b>2017</b>	<b>2016</b>
	€	€
Interest received	639	9,589

### 5. EXPENDITURE

Expenditure on Charitable Activities 2017

	Homeless	Domestic	Older	<b>2017</b>	<b>2016</b>
	€	Violence	People	€	€
		€	€		
Direct Costs					
- Staff Costs	1,962,190	772,582	309,514	3,044,286	2,946,483
- Client Food Costs	79,548	11,081	150,393	241,022	255,143
- Service Overheads	328,566	90,487	110,104	529,157	424,618
- Client Support Services	37,668	36,779	44,351	118,798	66,317
- Emergency Accommodation	1,360,676	-	-	1,360,676	546,460
<b>Total Direct Costs</b>	<b>3,768,648</b>	<b>910,928</b>	<b>614,363</b>	<b>5,293,939</b>	<b>4,239,021</b>
Support Costs	272,898	107,370	80,527	460,795	425,067
<b>Total Expenditure</b>	<b>4,041,546</b>	<b>1,018,298</b>	<b>694,890</b>	<b>5,754,734</b>	<b>4,664,088</b>

Expenditure on Raising Funds 2017: Reflects the expenditure of the fundraising department and the operation of the Charity Shop.

	Fundraising	Shop	<b>2017</b>	<b>2016</b>
	€	€	€	€
Direct Costs				
- Staff Costs	104,412	34,490	138,902	132,975
- Event Costs	70,739	0	70,739	62,422
- Service Overheads	26,915	45,195	72,110	72,549
<b>Total Direct Costs</b>	<b>202,067</b>	<b>79,685</b>	<b>281,751</b>	<b>267,946</b>
Support Costs	13,421	4,474	17,895	17,529
<b>Total Expenditure</b>	<b>215,488</b>	<b>84,159</b>	<b>299,646</b>	<b>285,475</b>

**COPE Galway CLG**  
**Year Ended 31 December 2017**  
**Notes to the Accounts**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned as set out below:

	<b>Total</b>	<b>Fundraising</b>	<b>Homeless Dom Violence</b>	<b>Older People</b>
Support Services	478,690	17,895	272,898	107,370
				80,527

Support services include senior management, finance, budgeting and accounting, payroll, human resources, communications and advocacy, volunteer co-ordination and all related overheads. The costs of these services have been allocated on the basis of headcount at 31<sup>st</sup> December 2017.

**6. NET INCOME IS STATED AFTER CHARGING**

	<b>2017</b>	<b>2016</b>
	€	€
Depreciation	55,485	43,080

**7. DIRECTORS REMUNERATION AND TRANSACTIONS**

No Directors receive any remuneration for their services as directors. Pdraig Cunningham is the staff representative on the Board of Directors. While he receives no remuneration for his services as Director, he is paid a salary for his role as Fairgreen Team Leader in line with COPE Galway salary scales. Given his role on the Board of Directors his average remuneration costs have been included in key management compensation below.

Key management includes the Board of Directors (executive and non-executive), all members of the Company Management and the Company Secretary. The compensation paid or payable to key management for employee services is shown below:

	<b>2017</b>	<b>2016</b>
	€	€
<b>Key management compensation</b>		
Salaries and PRSA costs	291,788	264,765

Ms Hannah Kiely is a Director of COPE Galway. She was also a non-executive director of HC Financial Advisers Limited during the year end 31<sup>st</sup> December 2017, who are advisors to COPE Galway on their PRSA scheme.

**COPE Galway CLG**  
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**8. STAFF NUMBERS AND COSTS**

	<b>2017</b>	<b>2016</b>
The average number of employees was as follows:		
Homelessness	61	57
Domestic Violence	24	22
Older People's Services	18	18
Fundraising	4	4
Support services	<u>8</u>	<u>8</u>
	<u>115</u>	<u>109</u>

The aggregate payroll costs of these employees were as follows:

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Wages & Salaries	3,173,693	3,037,442
Employers PRSI Contributions	322,401	312,425
Retirement Benefits	<u>71,140</u>	<u>77,333</u>
	<u>3,567,234</u>	<u>3,427,200</u>

The number of employees whose salary was greater than €60,000 was 2, as follows:

	<b>2017</b>	<b>2016</b>
	<b>Number</b>	<b>Number</b>
Salary range		
€60,000 - €69,999	1	2
€70,000 - €79,999	1	1

The salary paid to the CEO for 2017 was €66,032 (part-time minimum 31 hours)

Both employees above are members of the COPE Galway PRSA scheme and employers contributions of 5% were made on their behalf during the year.

**9. TAX ON SURPLUS ON ORDINARY ACTIVITIES**

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

**COPE Galway CLG**  
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**10. TANGIBLE FIXED ASSETS**

	<b>Land &amp; Buildings €</b>	<b>Office Equipment €</b>	<b>Fixtures and Fittings €</b>	<b>Motor Vehicles €</b>	<b>Total €</b>
<b><u>Costs</u></b>					
At beginning of year	1,690,137	131,800	544,950	43,550	2,410,437
Additions in year	644,501	-	-	49,256	693,757
At end of year	2,334,638	131,800	544,950	92,806	3,104,194
<b><u>Depreciation</u></b>					
At beginning of year	460,895	131,800	515,414	29,822	1,137,932
Charge for Year	39,681	-	7,360	8,444	55,485
At end of year	500,576	131,800	522,774	38,267	1,193,417
<b><u>Net book value</u></b>					
At 31 December 2017	1,834,062	0	22,176	54,539	1,910,777
At 31 December 2016	1,229,241	0	29,536	13,728	1,272,505

There were no assets held under finance lease included in the tangible fixed assets.

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**11. DEBTORS**

	<b>2017</b>	<b>2016</b>
	€	€
Trade debtors	113,149	167,087
Prepayments	24,085	9,332
Accrued Income	92,566	46,187
Other Debtors	31,006	18,348
	<u>260,806</u>	<u>240,954</u>

The fair values of trade and other receivables approximate to their carrying amounts.

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2017</b>	<b>2016</b>
	€	€
Trade creditors	355,234	93,513
PAYE/PRSI	86,935	82,823
Accruals and other creditors	210,492	175,290
	<u>652,661</u>	<u>351,626</u>

**13. RECONCILIATION OF OPERATING SURPLUS TO NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES**

	<b>2017</b>	<b>2016</b>
	€	€
Net Incoming Resources	467,779	132,650
<b>Adjustments for</b>		
Depreciation	55,485	43,080
<b>Changes in Working Capital</b>		
Movement in Stock	546	541
Movement in Debtors	(19,852)	(45,032)
Movement in Creditors	301,036	17,084
Net cash generated from operating activities	<u>804,993</u>	<u>148,323</u>



**COPE Galway CLG**  
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**16. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	31 Dec 2016 €	Flow €	31 Dec 2017 €
Cash in Hand	1,282,603	111,237	1,393,840

**17. SHARE CAPITAL AND MEMBERS LIABILITIES**

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1).

**18. CAPITAL COMMITMENTS**

There was no capital commitments at the year ended 31 December 2017.

**19. RETIREMENT BENEFITS INFORMATION**

	2017 €	2016 €
Retirement Benefits	<u>71,140</u>	<u>77,333</u>

Contributions outstanding at year end amounted to €18,823 (2016: €22,889).  
The charity operates PRSA scheme that is open to substantially all the employees of the charity.

**20. POST BALANCE SHEET EVENTS**

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

**21. APPROVAL OF THE FINANCIAL STATEMENTS**

The Directors approved the financial statements on the 9th May 2018.