

CRO Number - 248134

COPE Galway CLG
Trustees' Report & Financial Statements
Year Ended 31 December 2018

COPE Galway CLG

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COPE Galway CLG

Directors and Other Information

Directors	Mr Eamon Bradshaw (Chair) Ms Hannah Kiely Mr Paul Dilger Mr Sean Silke Mr John Royleston Mr Pdraig Cunningham Dr Deirdre Squires Mr Adrian Callanan Fr Joseph Roche Ms Connie Healy Seamus Lennon Ms Karen Kilduff Dr Martina Kelly	(appointed 16 th February 2018) (resigned 29 th August 2018) (resigned 28 th September 2018)
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Secretary Mr Neil McNeill

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
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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
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Registered Office Offices 2-5
Galbro House
Tuam Road
Galway

COPE Galway CLG

Year Ended 31 December 2018

Directors' Report

The directors present their annual report and audited financial statements for the year ended 31 December 2018.

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.

Executive Summary

COPE Galway is an organisation which has continued to deliver significantly throughout 2018 and our purpose remains more relevant than ever – to support people affected by homelessness, women and children experiencing domestic abuse, and older people in need of good nutrition and social supports. We have provided services for 12% more adults in 2018 than 2017 (2136 Adults in 2018 compared to 1,914 in 2017).

The single biggest obstacle to the achievement of our vision continues to be the chronic shortage of housing in Galway, and this is affecting people across all our service areas, but the most significant effects can be summarised as an increasing number of families becoming homeless and living in unsuitable emergency accommodation for long periods of time, increasing numbers of people sleeping rough in our city and county, women and children remaining in violent situations due to an inability to find alternative accommodation, and we are also seeing an increasing number of older people becoming homeless and experiencing significant levels of isolation. These challenges have corresponding impacts in terms of general well being and mental health and are felt most acutely by children.

COPE Galway is an organisation which has delivered significantly and will continue to do so. We have been acquiring more properties in recognition of the shortages in Galway, and will continue in this direction until supply locally is sufficient. We are also acutely concerned about the use of tourist type accommodation to provide emergency accommodation for families and we are committed to bringing local solutions to eliminate this practice. But we must also be prudent in our ambitions mindful of capacity restraints given some of our funding challenges. During the past 10 years of funding cuts and austerity measures, COPE Galway managed to maintain and even grow its response to those we work with. However, funding constraints are now affecting our ability to attract and retain employees and to structure the organization and its support/administration functions effectively to meet rising demands on services, and this has been identified as a key risk for the organisation.

We commend the recent report of the Independent Review Group (*Report of the independent Review Group established to examine the role of voluntary organisations in publicly funded health and personal social services, Catherine Day, Jame Grimson, Deirdre Madden, October 2018*) who were established to examine the role of voluntary organisations in publicly funded health and personal social services, and who recognise that "the delivery of many of our health and social care services today is dependent on voluntary

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organisations, which form an essential and integral part of the overall system. The report recommends that i) a list of essential services to be funded by the State should be agreed in consultation with the voluntary sector, and ii) full cost prices for the delivery of these services should be agreed centrally. Given the essential nature of the services we provide, this will be a welcome development if implemented and we call on our state funders to engage fully with us in this regard. And while state funding systems are themselves struggling to meet ever increasing demands, it is the generosity of our local community which makes it possible for our work to continue, as evidenced in our growing fundraising revenue. Full details regarding our service delivery in 2018 are detailed below and in our Annual Report for 2018, and we thank all who have supported us to achieve our vision of **improved quality of life for people affected by homelessness, women and children experiencing domestic violence and older people.**

Services

The company operated the following services during 2018:

Addressing Homelessness in 2018

In 2018 COPE Galway's homeless services worked with 1,406 people, including 949 adults, 457 Children, 186 Families, 21 couples, and 612 single people, in attempting to tackle the ongoing homeless crisis in Galway.

The chronic shortage of housing and in particular social housing has led to continued challenges across all areas referenced below.

Family homelessness - Over the course of the year we provided emergency accommodation to a total of 130 families both directly in COPE Galway operated services and through placements in private emergency accommodation such as B&B's, Hotels and other tourist and holiday let accommodation. In 2018 there were approximately 80 families residing in such accommodation at any given time which is an increase of 60% on 2017 with approximately 50 families on any given night. The increase in children experiencing homelessness is also stark. On the night of September 20th, 2018 there were 210 children living in emergency accommodation in Galway. This is an increase of 27% on 1 night in November 2017 (165 children) and an increase of 77% on the same time in 2016 (93 children).

In addition to the shortage of affordable rental accommodation, our experience was of limited uptake of Housing Assistance Payment (HAP) by Landlords for private rental accommodation in Galway city. Rent levels in Galway City are more often than not above the HAP rental cap limits and so are beyond what families can afford when they do become available.

COPE Galway continued to work with and support families during their journey through homelessness in 2018. Our Family Support Service identified supports that families may need during this time of crisis and uncertainty, with a particular focus on the needs of children and put in place various initiatives to help address these.

The shortage of one bedroom housing for single person households continues to represent a major challenge in Galway and in 2018 contributed to a situation where lengths of stay in COPE Galway services continue to remain at an average of up to three months, compared to less than two months just three years previously. This in turn had a knock on impact in terms of a shortage of emergency beds for newly presenting homeless and increased numbers rough sleeping.

For the thirteenth consecutive year COPE Galway operated a Cold Weather Response to help ensure that there were sufficient beds available through the winter period for people sleeping rough. Twenty three additional beds were put in place in conjunction with Galway City Council and with the support of the HSE for the period between November and April. In addition to this, early morning outreach work with people sleeping rough operated throughout the year with a focus on linking with and signposting people to where they can access assistance.

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In 2018, 612 single person households availed of our services. We accommodated 328 of these single person households in our emergency accommodation services at Fairgreen Hostel, Osterley Lodge and Cold Weather Response. The shortage of housing also resulted in an increasing reliance on private emergency accommodation such as B&B's and tourist hostels to meet the emergency accommodation needs of singles and couples.

284 single people availed of support services provided at the Day Centre and through our Resettlement and Tenancy Support teams. These teams provide a flexible and, where necessary, assertive community engagement approach, particularly for those clients who present with mental health difficulties or mal-adaptive coping behaviours and who would otherwise struggle to engage and maintain their tenancies. This support is further enhanced through our Life Skills Support Service which helps people access further support and structure through engaging in meaningful activities in their own communities. And through intensive advocacy work many people engaged with services and supports, and accessed benefits and entitlements which otherwise may not have happened.

A total of 16 people moved on from COPE Galway's emergency and transitional accommodation services to live independently during 2018 and a further 16 moved to a combination of transitional and supported accommodation. We added a 3-bed house acquired with Capital Assistance Scheme funding provided by Galway City Council to our stock of Community and Transitional accommodation for single person households. We now have seven such houses with capacity to accommodate 24 people to support this successful model of shared living.

Mental ill health, depression, anxiety and in particular, addictions are significant factors in the lives of many of those COPE Galway worked with. In 2018 we observed a significant rise in the number of people dealing with a range of difficulties. - In-patient detoxification or rehabilitation facilities are not available to users of COPE Galway Homeless Services in Galway. This means those seeking and accessing treatment have to do so elsewhere, primarily in Dublin, where they are competing for places and waiting lists are usually long. Timely access to such services is vital.

While continuing to provide a range of emergency, and medium term accommodation responses throughout 2018, our focus throughout the year shifted towards examining how we can also help address clients' frustration with longer stays in emergency accommodation and the associated increase in poor mental health by building their resilience and confidence and helping them move towards independence in a positive, beneficial way.

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 to single person households who are homeless or at risk of homelessness in Galway City; services include the provision of information and referral to accommodation and mainstream services and assistance in securing long term accommodation. Food and access to washing and laundry facilities are available. In 2018 the service worked with 633 households including 612 single people and 21 couples.

Family Support Services – Working with and supporting 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); homeless prevention interventions, resettlement and tenancy support and the provision of information and referral to mainstream services and assistance in securing long term housing. In 2018 the service worked with 186 families including 130 who were provided with emergency accommodation.

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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. In 2018 the service worked with 81 people.

Transitional and Community Accommodation - Includes the Towards Independence Project and other transitional and community based accommodation for single person households which prioritises referrals from COPE Galway emergency accommodation services. In 2018 a total of 25 people were accommodated.

Fairgreen Hostel - A 26-bedroom emergency accommodation hostel for men who are homeless. The service operates to a harm reduction approach in working with those actively misusing alcohol and/or drugs. In 2018 a total of 117 men were accommodated. Those accommodated were supported on a range of fronts including health, welfare and housing with a key worker assigned to each person for the duration of their stay in the hostel.

Osterley Lodge - A 12 bedroom emergency accommodation and support service for single women who are experiencing homelessness. In 2018 a total of 41 single women and 4 family households were provided with emergency accommodation. The service discontinued accommodating families in 2018 due to the level of need among single women. The focus is on maintaining an empowering environment to build confidence, encourage women to support their health and well-being; to move out of homelessness and to access services and amenities in their community.

The Cold Weather Response - A winter initiative that runs for approximately 20 weeks to provide night time accommodation and address the needs of people who sleep rough in Galway. In the winter of 2018/19 it had capacity to accommodate up to 23 people, both men and women. In 2018 the CWR accommodated a total of 178 individuals between the early part of the year when it operated up to April and again in the latter part of the year when it came into operation in late November.

Addressing Domestic Violence in 2018

Our Domestic Abuse Service, currently at Waterside House in the heart of the city, worked with 457 women and their children during 2018, all of whom have been supported by us – each step a woman and her children take toward a life free from abuse is a success. Our work included 771 outreach appointments (with 208 women), 201 court accompaniments and 148 play therapy sessions.

Our work is focused on women who are in, who are trying to leave, or who may have already left an abusive relationship. Some of these (about 15%) stay in our Refuge, which is intended as emergency accommodation for women and children in immediate danger from a violent partner. The bulk of our clients however do not avail of refuge, and some never even visit Waterside House. This part of work is Outreach – the support we offer to women, often in their community throughout Galway city and county, who are able to find a safe place to live whilst they work through the issue.

We are very proud of the work we do with children, who are often the hidden victims of domestic abuse. In our experience, every child in an abusive home is a victim. Our work also extends to providing training to other professionals in nursing, medicine, social work, family support, education and a wide range of other agencies so they can better understand and better support women who have been living with abuse. Because we are committed to working to eradicate the practices and norms in our society that can allow domestic abuse to take place, we also work with schools and colleges on healthy relationships, delivering workshops and other participatory initiatives designed to encourage a mutually respectful basis in all intimate relationships.

Client Partnership - Our service-users forum, SURF, is a valued partner in our work, providing the voice for those who need support and engaging in productive sessions with Staff to guide our development. Issues discussed during 2018 included the setting up of a new monthly social support group, and the requirements associated with the move to Modh Eile House.

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Modh Eile House - Gifted to us by the Sisters of Mercy, the site of the former convent associated with the Magdalen Laundry on Forster Street is set to become the new home for COPE Galway's Domestic Abuse Service. We are grateful to accept this gift on behalf of the hundreds of women and children who flee abuse each year, and look forward to providing our service from this location early in 2020.

Acutely conscious of the history of the site on Forster Street, COPE Galway worked with historians and archaeologists to document some of the many stories associated with the location. In November of 2018, we held a Memorial event for those who came forward to share their stories with us, and took time to acknowledge the pain and hurt, to reflect on the deep sadness and grief, and to begin to contemplate a different future. Re-developing this site into a purpose-built Domestic Abuse Service is being made possible through the support of the Department of Housing, Planning and Local Government as well as a number of generous philanthropic donations. In operating our Service, we listen to what women tell us about what works well for them and in particular we have benefited from this valuable input in designing the ways in which we will utilise the space in our new home.

The lack of affordable rental accommodation and the consistent lack of housing availability has contributed to women staying either at home in a volatile situation where safety is compromised, or at our Refuge for much longer than ever intended.

In addition, while we are there 24 hours / 7 days a week to assist and support, we were unable to readily accommodate 169 women with their 233 children on 227 occasions. For these women, we provide emergency short-term accommodation and/or work closely with other refuges in neighboring counties, so that they can be safe in the immediate term, until space opens at ours.

Domestic Violence Services and Supports

COPE Galway operates a range of services for women and children who are experiencing domestic abuse in Galway City and County including:

24 Hour Refuge

Our 24 hour refuge (the only one in the Western Region) offers accommodation to women and children who need a safe place to stay. It allows a woman who takes the step to leave an abusive home to be safe whilst she considers her next steps, and explores options as to what she thinks best for herself and any children she may have. This can include understanding her rights in respect of the law and its protections, as well as in the areas of welfare, health, well-being and housing.

Children's Services

Our Children's service aims to meet the specific and unique needs of children who come to the refuge with their mothers. Our Children's Service team are all qualified and experienced in child care and development, and create a fun, relaxed, safe and warm environment, which supports each child, as well as providing very necessary support to the mother in her parenting role.

Outreach Service

Our Outreach Service works with women in a community setting. Many women avail of our Domestic Abuse Service support without ever needing to stay in our refuge. In the same way, however, they are allowed space and time to consider their needs and wants, and to explore options available to them.

Older People Services

Our work with older people in Galway is focused entirely on *Supporting Healthy Independent Ageing at Home*, which is most commonly identified as the stated preference of older people.

In 2018 we produced and delivered 59,053 meals to people's homes, lunch clubs and COPE Galway Services and supported 730 Older People.

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The overall aim of our work is to support and promote a good quality of life, promote community spirit and strengthen community links.

Developments in 2018 include:

New Lunch Clubs - In the past year we have added an additional three community lunch clubs to bring the total to 13 in the city and county. Lunch Clubs bring people together in their local communities, increase opportunities for social contact with neighbours and friends & help create new friendships and experiences. Mervue Lunch club celebrated its 8th birthday in 2018.

Outings -We set up weekly supported shopping trip for older clients, using our mini bus donated to us by Medtronic in Galway.

Advocacy and Information for Older People - We have sign-posted older people to a range of services and supports that facilitate independent ageing at home through Advocacy and Information sessions held at the lunch clubs. Attendees now have an increased awareness and understanding of the Fair Deal Scheme, Home Support Services, Home Adaptation Grants, Meals on Wheels and we provided practical information on how to access these supports in an easy-to-read information pack.

Corporate Volunteer Projects -Several corporate 'Helping Hands' days were organised during 2018, where we brought teams from local companies together for gardening, painting and general clean ups to ensure safe, accessible and inviting outdoor spaces for older residents in our community.

New Community Room -In 2018, we made long awaited progress with the refurbishment of a community room for one of the housing clusters in the community that we support. Residents now have a space to meet for tea and a chat and hold activities and their Residents' Association meetings.

Enhanced Outdoor Areas -Funding was also received to enhance the outdoor recreational facilities for residents in one of the communities that we support. Newly installed low impact outdoor exercise equipment, allowing up to four users at a time will promote health and wellbeing through gentle exercise and social interaction.

Food Rescue and Food Donation Initiatives

COPE Galway is a charity partner of the social enterprise Food Cloud, connecting businesses with surplus food to charities through a software platform. In 2018 with the support of a team of food rescue volunteers, COPE Galway collected in excess of 8,766kg surplus food from our retail partners. This includes fresh fruit, vegetables and chilled products. This food, redistributed throughout COPE Galway services, offers food cost savings benefits. Other food donations came from Picket Eggs, and, Green Earth Organics.

Meals4Health

In 2018, we built upon the development of our new social enterprise, Meals4Health, supporting people who need specialised nutritional support. Our fresh ready meals are suited to the dietary needs of older people, delivered at home. The enterprise was developed with the support of Social Innovation Fund Ireland, the Animate Fund, Medtronic and the Department of Rural and Community Development. In June 2018 we were delighted to welcome Minister Seán Kyne to the facility at Community Catering to showcase our Meals4Health project. (www.meals4health.ie)

Fund for European Aid to the most Deprived (FEAD) Programme

In 2018, COPE Galway distributed food through the FEAD programme to 3263 people, and 540 school kits also distributed. The Fund for European Aid to the most Deprived (FEAD) is an EU-wide programme to help people take their first steps out of poverty and social exclusion. The programme aims to provide nutritious dry foodstuff to families and individuals struggling to provide themselves with the basic necessities of life due to lack of financial resources.

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Supports and Services for Older People

Community Catering Meals on Wheels: Provides a key service to many older people in our community in 2018. The service allows couples and individuals to enjoy the benefit of living at home without the pressure of having to cater for their dietary needs. The team at community catering are also very proud to enable the provision of safe, productive, progressive work placements for individuals gaining skills and training through organisations such as Employability, Brain Injury Quest, Ability West and National Learning Network

Community Lunch Clubs: Provides 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.

Sonas Day Centre: Our drop in centre for older residents in Mervue and surrounding areas, aims to ensure that no older person is isolated and continues living a healthy independent life in their own home. Sonas is a social space for people to come and meet friends and take part in activities such as art classes, exercise classes, movie afternoons, knitting classes, weekly lunch clubs and breakfast mornings. We offer practical supports such as help with a range of health, welfare and housing issues that older people may have as well as a laundry service and form filing. This year, we were also able to extend our Sonas Day Centre garden, which now has a new greenhouse and shed.

Community Support Projects: Our Community Support workers provide social and emotional support through regular visits to people who are living alone. While many older people today have very supportive families, friends and neighbours to lend a hand, those without this support can often feel isolated, lonely and at a loss as to how to secure the services and supports they need. We provide one-to-one or group support in, for example, accessing relevant services, benefits and information and help navigate what are often complicated and time consuming processes, such as online information and access or auto attendant phone responses. We also support Residents' Association meetings and liaise with Galway City Council Tenant Liaison Officers, community Gardaí and other community supports. We access funding to organise classes, for example, on gardening, computer skills, yoga and art. Taking part in shared activities in an informal learning setting is enjoyable, good for mental health and supports community spirit.

Supports

Employees

We have approximately 135 skilled staff employed with COPE Galway. They work in diverse teams across a wide range of functions throughout our different services to help meet the various needs of our clients in Galway city and county including Project Workers, Night Support Workers, Outreach Workers, Chefs, Community Support Workers, Residential Hostel Workers, Team Leads, Administration staff and others. Such a variety of roles makes for a stimulating, dynamic and diverse culture here at COPE Galway. At times, the environment we work in can be challenging. Our organisation recognises and appreciates the professionalism, hard work, dedication, resilience and sheer persistence of our teams across all our services and we very much recognise and appreciate the willingness of our teams to "go the extra mile" when needed. Thank you to all of our amazing team.

Volunteers

COPE Galway could not support the people who need our services without the commitment and hard work of the amazing individuals and groups who volunteer with us.

In 2018 we embarked on our journey towards achieving the *Investing in Volunteers Quality Award* and we were awarded this standard in October – the first organisation in the West of Ireland to achieve this. The framework is based on the main areas of volunteer management: planning for volunteer

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involvement, recruiting volunteers, selecting and matching volunteers and supporting and retaining volunteers. The audit involved meeting with over 30 volunteers, Board Members and Staff. The process was a very valuable journey and equally rewarding was seeing staff and volunteers all engaging together in the process. We believe our Volunteer Programme has been enhanced to improve our volunteers' experience at COPE Galway.

Helping Hands Project – Corporate Volunteering Programme Volunteers: COPE Galway's Helping Hands Projects are open to large companies and businesses who are seeking meaningful ways to become involved in our community. Volunteering provides a great platform to engage employees which can benefit the employee, employer, the volunteer-involving organisation and of course the community. Last year we partnered with 10 Companies who volunteered with 15 Helping Hands Projects. These companies helped us to complete a variety of Projects ranging from gardening, window cleaning, painting, general maintenance and upkeep of our services and clients' homes. They also assisted with the set-up of our Cold Weather Response Service and our Christmas Food and Donations Project. We are very grateful to them for donating their time and skills with such enthusiasm.

Advocacy

COPE Galway advocates for change in policy across a range of issues related to the areas of work of the organisation at local, regional and national levels. In addition to our frontline services advocating on behalf of individual clients, we also aim to empower the people we work with to advocate for themselves. As an organisation, where possible, we seek to influence and change public policy and regularly make submissions and contribute to dialogue around the various social justice issues that negatively affect our clients. In addition, we collaborate with and participate on a number of forums to advance our advocacy objectives at local, regional and national policy levels. We advance our advocacy objectives through our Advocacy Forum which is made up of staff drawn from across the organisation, and our Advocating for Change Subcommittee which supports the delivery of our Strategic Plan, *Working Together Towards Home and Community* by ensuring that there is a clear focus for our advocacy work. It consists of representatives from our Board and staff.

Seeking Change in Public Policy - In 2018, we focused on making a number of key submissions. Our annual 'Pre-budget Submission' to the Minister for Finance and Public Expenditure and Reform in advance of Budget 2019 outlined specific requests such as prioritising the building of additional social housing; additional supports for marginalised groups, including a properly resourced and evaluated Youth Homelessness Strategy and ring fenced funding for therapeutic interventions for children and young people affected by domestic abuse. We also sought the creation of a statutory scheme for the provision of homecare services to ensure that older people can avail of the care they require while continuing to live in their own homes and for consideration to be given to the inclusion of a nutritional assessment as part of this scheme.

During 2018, we also identified the use of residential units for short term holiday lets in areas of high housing demand such as Galway, as an issue that was affecting our clients as these properties were no longer in the rental market or available to those who need homes. COPE Galway raised this issue throughout 2018, calling for measures to be introduced to stem the loss of housing units to the short term holiday letting market and to bring residential units used for this purpose back into the long term rental market. We were pleased to learn in October that measures are to be introduced in 2019 to ensure whole homes can only be used for this purpose for a limited number of days each year and so are not available on the short-term holiday letting market full time. We hope that these measures will contribute to an increase in the numbers of homes available for renting in 2019.

As a member of The Wheel (the national association of community and voluntary organisations), COPE Galway assisted in drafting a submission as part of a consultation process to examine the role of voluntary organisations in the provision of health and personal social services and to make recommendations on the future evolution of their role. This was commissioned by the Minister for Health.

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Awareness Raising and Information Campaigns - We also conducted a number of public awareness campaigns during 2018. We regularly issue press releases and information with the aim of informing and educating the wider community on issues pertinent to our areas of work.

Fundraising

COPE Galway is committed to raising funds from a diverse range of sources and methods, which, in 2018, was broadly broken down into the following areas:

Individual giving 36%
COPE Galway events and activities 33%
Community events and activities 14%
Philanthropy 12%
Corporate 5%

Charity Shop - In 2018 we continued to offer quality fashion, accessories and jewellery to the public from our St Augustine Street shop front. With the Galway community once again proving extremely generous in their giving, thousands of items of clothes, accessories, jewellery, books, CDs and DVDs were able to find new homes and in turn help deliver vital funds which go directly towards supporting our frontline services. As well as being our face on the high street, our shop acts as an intermediary for enquiries and sharing the work of COPE Galway whilst also servicing our clients who may at times require clothes or other supports. Thank you to everyone that has supported the COPE Galway Shop throughout 2018. Thank you to the dedicated volunteers that give their time to make sure we can provide a service to our valued customers and thank you to those that donated items that allow us to provide such a high quality and diverse range of stock.

The Directors wish to thank everyone that supported COPE Galway in 2018 and placed their trust in us. Through this generosity and support COPE Galway was able to raise in excess of €940,000 across all our fundraising channels, towards delivery of our services and to offer hope and encouragement to those most isolated and vulnerable in our community.

Financial Review

The operating income for 2018, excluding Private Emergency Accommodation Funding of €3,088,774, was just under €6.06m. 69% of total income was received from statutory bodies (HSE 28%, Galway City Council 27%, Tusla 14%) A further 9% was generated from service charges. The remaining 22% came from smaller grant bodies (4%), the generosity of the public in the form of donations and support for our fundraising activities (18%).

The total cost of operating our services in 2018 was €5.13m and is analysed as follows: Services 84%, Administration 9% and Fundraising 7%.

The retained surplus for the financial year amounted to €928,047 (2016: €467,779) and this was transferred to reserves at the year end. The 2018 surplus included €247,930 Capital Assistance Scheme grant received from Galway City Council for the purchase of 1 house which is used to house single people on a shared basis, €139,637 Capital Assistance Scheme grant received from Galway City Council towards the construction costs for the new Domestic Violence Refuge at Forster Street, a €354,935 increase in Designated Reserves and €184,588 funds received from Galway City Council to cover the costs of the Cold Weather Response service from the 1st January 2019 to the 28th April 2019.

A full analysis of reserves at 31st December 2018 is presented in the Statement of Movement in Funds on page 21. At the end of the year the company has assets of €4,450,975 (2017: €3,571,535) and liabilities of €604,054 (2017: €652,661). The net assets of the company have increased by €928,047.

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Strategy

COPE Galway has been steadily progressing towards the achievement of our strategy, "Working together towards Home and Community" 2013 - 2018. This strategy has provided momentum for significant progress across many areas. Overall, in an environment of reduced statutory funding and a crisis-driven external environment, there were significant achievements against the strategic objectives and in parallel COPE Galway has sustained core services and increased many responses to meet growing needs.

Some significant achievements across our service areas were:

Homeless Services

- Provision of emergency accommodation and supports for growing levels of families experiencing homelessness – increased from 19 in 2013 to 148 in 2018
- Thirteen emergency / transitional homes secured for families.
- Developing resettlement and tenancy supports in conjunction with housing acquisition strategies through partnership with Clúid and Galway Simon Community to secure 16 housing units for individuals (singles).
- Securing Capital Assistance Funding (CAS) to purchase 3 housing units for singles and acquired 4 others from Galway City Council, accommodating 24 single people
- Introduced life skills support programme for single people in communal housing
- Annual provision of Cold Weather Response
- Conducting regular street outreach to identify and signpost rough sleepers

Domestic Abuse Services

- Construction work commenced of new domestic abuse service and safe refuge at Forster Street – due for completion December 2019
- Memorial service and booklet completed to Remember, Respect and Record the Magdalen women of Galway in 2018
- Increased capacity to respond to needs in County Galway
- Expanded childcare responses and community childcare outreach.
- Input on domestic abuse for health professionals and third level students.
- Developing expertise on child to parent violence.
- "Moving On" & Parenting booklets produced by Client Forum.
- Schools and colleges awareness raising campaigns.

Senior Support Services

- Offering highly valuable nutritional, social and emotional supports across all service areas.
- Partnership with University College Hospital Galway on nutrition booklet and legitimising meals service as health and social support.
- Increase in number and locations of lunch clubs (9 city and 4 county).
- Development of 'Food Cloud and FEAD* programme – hub for food distribution including food parcels to other charities. (*Fund for European Aid for the Most Deprived)
- Increase in one-to-one advocacy and support across 3 housing clusters for older people
- Development of Meals4Health Social Enterprise

Thank you to everyone who helped us to deliver on our mission of **Supporting Home, Promoting Community and Reducing Isolation.**

COPE Galway will develop a new strategy during 2019.

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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 support a fit for purpose organizational structure to meet increasing service needs and compliance requirements in accordance with company, governance, health and safety, and other legislation
- Inadequate resources to support appropriate salary levels equating to those in the statutory sector leading to difficulties in retention and recruitment

The company mitigates these risks as follows:

- Continuing to develop a strong advocacy function to support clients to access housing, and developing a property portfolio to meet some needs
- Continuing to lobby funders for a model of funding which recognizes the need for increased funding in line with increasing needs, and to support a fit for purpose support & pay structure enabling best practice service delivery and standards
- 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 governance standards, health and safety of staff, volunteers, clients and visitors to the centres, and all other legislative requirements.

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 2018
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 in 2018 COPE Galway commissioned an external review of our compliance with this code. This was undertaken by Nicolas Marcoux of the IPA, who confirmed that COPE Galway is nearing full compliance with the governance standards recommend by the Governance Code. Two items were identified that needed attention so that the organisation can be satisfied it is fully compliant: Letters of Appointment of Board Members and the effectiveness of the risk management process. These items were addressed in 2018.

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.

Directors and secretary

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

During 2018, COPE Galway's Board of Management held 6 Board meetings with 68% attendance overall. The following persons held the various seats on the Board of Directors and attended board meetings as listed:

Board Member	Role/Representative	Attendance at Board meetings
Eamon Bradshaw (Chairman)	Business	4/6
Fr Joseph Roche	Diocesan	5/6
Hannah Kiely	Governance	4/6
Dr Martina Kelly	Health & Safety	4/4
Paudie Cunningham	Staff	5/6
Paul Dilger	Marketing & Communications	2/6
Sean Silke	Human Resources	4/6
John Royleston	Business	5/6
Karen Kilduff	Services	1/4
Deirdre Squires	Older Persons'	5/6
Adrian Callanan	Business	4/6
Connie Healy	Legal and Advocacy	4/6
Seamus Lennon	Quality	4/5

COPE Galway CLG
Year Ended 31 December 2018
Directors' Report

Five sub-committees of the Board continued to operate in 2018 to support the delivery of our Strategy. Various members of the board sit on these sub committees, who met as follows:

Subcommittee	No. of meetings in 2018	Board member attendance		
Delivering Outcomes	4 meetings	Martina Kelly 3/3 Resigned in September	Karen Kilduff 1/3 Resigned in August	Deirdre Squires 2/2 Joined in September
Developing our Organisation	5 meetings	Sean Silke 2/5		
Advocating for Change	5 meetings	Paul Dilger 5/5	Connie Healy 4/5	
Property & Finance	4 meetings	Adrian Callanan 4/4	John Royliston 3/4	Fr Joe Roche 1/3
Audit & Risk	5 meetings	John Royliston 4/5	Seamus Lennon 3/3 Joined committee in March	Hannah Kiely 2/2 Resigned committee in March

Karen Kilduff resigned as a director on August 29th 2018 as did Martina Kelly on September 28th, 2018.

Seamus Lennon was appointed as director on February 16th, 2018.

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) Compliance monitoring in recognition of the growing compliance and regulatory requirements.

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

COPE Galway CLG
Year Ended 31 December 2018
Directors' Report

Directors who sat on the audit committee in 2018 were:

Hannah Kiely	BA, BAAD, Cert IoD, Dip IoD
John Royliston	MSc
Seamus Lennon	B.Sc. PhD

Bernadette Mullarkey also sat on the audit committee in 2018 as an external representative.
The committee met five times in 2018.

On behalf of the board;



Mr Eamon Bradshaw
Director



Mr John Royliston
Director

DATE: 10/1/19

COPE Galway CLG

Year Ended 31 December 2018

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: 10/5/19

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 2018

Opinion

We have audited the financial statements of COPE Galway CLG for the financial year ended 31 December 2018 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 2018 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 2018 (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

In our opinion, based on the work undertaken in the course of the audit:

- we have obtained all the information and explanation which we consider necessary for the purpose of the audit;
- 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
- The information given in the Directors Report is consistent with the financial statements and
- The Directors report has been prepared in accordance with the Companies Act 2014

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 2018 (continued)

Auditor's responsibilities for the audit of the financial statements

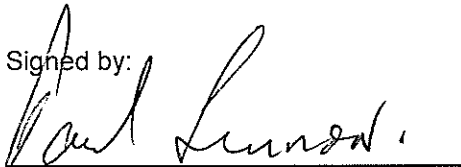
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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. 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: 10th May 2019.

13 Galway Technology Park
Parkmore
Galway

COPE Galway CLG

Year Ended 31 December 2018

Statement of Financial Activities (incorporating Income & Expenditure Account)

	Notes	2018 Unrestricted €	2018 Designated €	2018 Restricted €	2018 Total €	2017 Total €
Income & Endowments from:						
Donations & Legacies	3	453,022	393,051	95,000	941,073	705,852
Charitable Activities	3 3A	573,139	166,958	7,318,222	8,058,320	5,712,848
Other Trading Activities		149,473			149,473	152,248
Investments	4	40		309	349	639
Other		1,870			1,870	6,058
Total Income		1,177,545	560,010	7,413,530	9,151,085	6,577,645
Expenditure on						
Raising Funds						
Fundraising		293,067	21,258		314,324	215,488
Shop		84,085			84,085	84,159
Charitable Activities	5 8					
Homelessness Services			39,186	5,939,129	5,978,315	4,041,546
Domestic Violence Services			28,195	1,047,813	1,076,008	1,018,298
Senior Support Services			44,527	666,704	711,232	694,890
Other	6	15,740	2,267	41,066	59,073	55,485
Total Expenditure		392,892	135,433	7,694,713	8,223,038	6,109,866
Net income/(expenditure)		784,653	424,576	(281,183)	928,047	467,779
Transfer between funds		(737,407)	(15,124)	752,531	0	0
Net movement in Funds		47,246	409,453	471,348	928,047	467,779

The financial statements were approved by the Board of Directors on 10/5/19. They were signed on its behalf by:



Mr Eamon Bradshaw
Director



Mr John Royliston
Director


DATE: 10/5/19

COPE Galway CLG
Year Ended 31 December 2018

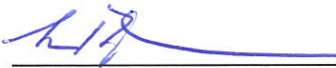
Balance Sheet on as at 31 December 2018

		2018	2017
	Notes	€	€
Fixed Assets			
Property, Plant and Equipment	11	2,183,372	1,910,770
Current Assets			
Stock		5,649	6,119
Debtors	12	380,617	260,806
Cash at Bank and in hand	13	1,881,337	1,393,840
		2,267,603	1,660,765
Creditors: amounts			
falling due within one year	14	(604,054)	(652,661)
		1,663,549	1,008,104
Net Current Assets			
		3,846,921	2,918,874
Net Assets			
		3,846,921	2,918,874
The Funds of the Charity			
Unrestricted Funds			
- General Funds		93,242	45,996
- Designated Funds		1,038,829	629,376
Restricted Funds			
- Capital Funds		2,714,850	2,243,502
		2,714,850	2,243,502
Total Funds		3,846,921	2,918,874

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 10/5/19. They were signed on its behalf by:



Mr Eamon Bradshaw
Director



Mr John Royston
Director

DATE: 10/5/19

COPE Galway CLG

Year Ended 31 December 2018

Statement of Movement in Funds

	Unrestricted General €	Unrestricted Designated €	Restricted €	Total €
Balance 01/01/18	45,996	629,376	2,243,502	2,918,874
Net Income/(Expenditure) 2018	47,246	409,453	471,348	928,047
Balance at 31/12/18	93,242	1,038,829	2,714,850	3,846,921

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 (€1,981,480) and
- Donation's towards the development of a new domestic violence refuge (€695,000) together with associated deposit interest of €8,837 earned on same.
- Less costs incurred towards the development of the new domestic violence refuge of €155,049
- €184,588 re Cold Weather Response Funds received from Galway City Council and HSE in 2018, to cover the period from 1st January 2019 to the 28th April 2019.

COPE Galway CLG
Year Ended 31 December 2018

Statement of Cashflows

		<u>2018</u>	<u>2017</u>
Cashflow from Operating Activities			
Cash generated from operations	15	819,172	804,994
Cash flows from investing activities			
Purchase of tangible assets		(331,675)	(693,757)
		<u>487,496</u>	<u>111,237</u>
Net increase/(decrease) in cash and cash equivalents		487,496	111,237
Cash and cash equivalents at beginning of year		1,393,840	1,282,603
Cash and cash equivalents at end of year	16	<u>1,881,337</u>	<u>1,393,840</u>

COPE Galway CLG

Year Ended 31 December 2018

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 2018
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 31st December 2014 for the new refuge will not be depreciated until it is substantially ready for use.

COPE Galway CLG
Year Ended 31 December 2018
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 expensed 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 2018
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 €40,000.

(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 2018
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 2018
Notes to the Accounts

3. INCOME

All income derives from activities in the Republic of Ireland.

Donations & Legacies income is broken down as follows:

	2018	2017
	€	€
Fundraising Events	346,344	323,821
Donations	558,170	298,368
Corporate Funding	36,558	83,663
	<u>941,073</u>	<u>705,852</u>

Included in Donations is €95,000 received from Lifes2good Foundation towards the Modh Eile Capital Fundraising Campaign (new Domestic Violence refuge in Forster Street)

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

	2018	2017
	€	€
Health Service Executive – Homeless Funding	1,527,889	1,448,374
Health Service Executive – Older Peoples Services	154,000	154,000
Tusla – The Child & Family Agency	824,381	803,981
Galway City Council – Homeless Funding	1,277,099	850,873
Galway City Council – Capital Assistance Scheme Grant	387,567	435,000
Galway City Council – Private Emergency Accommodation Funding	2,160,240	854,958
Galway County Council – Private Emergency Accommodation Funding	928,534	505,719
Childcare Subvention (Dept of Children and Youth Affairs)	46,800	46,800
Commission for Supporting Victims of Crime (DJELR)	6,200	6,500
Rental Income	239,383	202,768
Meal Receipts	333,757	326,756
The Community Foundation for Ireland – Donor Advised Grant	53,000	0
Social Innovation Fund	51,413	0
The Ireland Funds – Promising Ireland Campaign	20,000	20,000
The Ireland Funds – Community Lunch Clubs Starter Packs	15,448	0
The Community Foundation for Ireland – Getting Out, Getting On Grant	10,000	0
TE Connectivity Grant	6,590	0
St Vincent de Paul Maureen O’Connell Fund	0	16,776
ESB Energy for Generations Grant	0	6,000
Lottery Funding	3,000	2,500
Get Galway Growing Grant	650	650
Get Ireland Growing Grant	500	1000
Galway Roscommon ETB	2,350	2,200
Age & Opportunity – Go for Life Grant	300	470
Galway City Council Grant – Soccer Fund / Exercise Fund	0	1,650
Bon Secures Community Initiative Grant	0	11,775
The Community Fund	0	6,495
Medtronic Garden Project	0	3,599
Other Miscellaneous	7,719	4,004
Galway 2020	1,500	0
	<u>8,058,320</u>	<u>5,712,848</u>

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Notes to the Accounts

3A. INCOME

Included in Restricted Charitable Activities income is €3,088,774 (2017:€1,360,676) 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

	2018	2017
	€	€
Interest received	349	639

5. EXPENDITURE

Expenditure on Charitable Activities 2018

	Homeless	Domestic Violence	Older People	2018	2017
	€	€	€	€	€
Direct Costs					
- Staff Costs	2,116,098	811,316	306,045	3,233,459	3,044,286
- Client Food Costs	87,638	14,182	158,789	260,609	241,022
- Service Overheads	401,575	121,566	126,473	649,614	529,157
- Client Support Services	39,186	34,695	44,527	118,408	118,798
- Emergency Accommodation	3,088,774	-	-	3,088,774	1,360,676
Total Direct Costs	5,733,271	981,761	635,834	7,350,866	5,293,939
Support Costs	245,044	94,248	75,398	414,690	460,795
Total Expenditure	5,978,315	1,076,008	711,232	7,765,556	5,754,734

Expenditure on Raising Funds 2018: Reflects the expenditure of the fundraising department and the operation of the Charity Shop.

	Fundraising	Shop	2018	2017
	€	€	€	€
Direct Costs				
- Staff Costs	220,037	33,807	253,844	138,902
- Event Costs	30,651	0	30,651	70,739
- Service Overheads	44,786	46,508	91,294	72,110
Total Direct Costs	295,474	80,315	375,789	281,751
Support Costs	18,850	3,770	22,620	17,895
Total Expenditure	314,324	84,085	398,409	299,646

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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:

	Total	Fundraising	Homeless	Dom Violence	Older People
Support Services	437,310	22,620	245,044	94,248	75,398

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 31st December 2018.

6. NET INCOME IS STATED AFTER CHARGING

	2018	2017
	€	€
Depreciation	59,073	55,485

7. NET INCOME OF €928,047 (2017: €467,779)

The net income figure of €928,047 is a direct result of SORP accounting.

SORP accounting states that all income must be shown in the Statement of Financial Activities (incorporating the income and expenditure Account) including the following income which would normally be credited to the Balance sheet and not included in income in the income and expenditure account.

	2018	2017
	€	€
Capital Funding for Domestic Violence refuge	139,637	-
Capital Funding for the purchases of Rental Property	247,930	435,000
Grant for Cold Weather Response 2019	184,588	-
Increase / (decrease) in funds designated for a specific purpose	409,452	(19,526)
Donation of a Van for Meals on Wheels	1,500	-
Total	983,107	415,473

8. 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:

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Year Ended 31 December 2018

Notes to the Accounts

	2018 €	2017 €
Key management compensation		
Salaries and PRSA costs	318,783	291,788

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 31st December 2018, who are advisors to COPE Galway on their PRSA scheme.

Director John Royleston has provided a number of properties that he has an interest in to Cope Galway at market rent for the provision of private emergency accommodation.

9. STAFF NUMBERS AND COSTS

	2018	2017
The average number of employees was as follows:		
Homelessness	65	61
Domestic Violence	24	24
Older People's Services	20	18
Fundraising	6	4
Support services	<u>9</u>	<u>8</u>
	<u>124</u>	<u>115</u>

The aggregate payroll costs of these employees were as follows:

	2018 €	2017 €
Wages & Salaries	3,467,324	3,173,693
Employers PRSI Contributions	355,002	322,401
Retirement Benefits	<u>71,889</u>	<u>71,140</u>
	<u>3,894,215</u>	<u>3,567,234</u>

The number of employees whose salary was greater than €60,000 was 4, as follows:

	2018 Number	2017 Number
Salary range		
€60,000 - €69,999	3	1
€70,000 - €79,999	1	1

The salary paid to the CEO for 2018 was €66,032 (part-time minimum 31 hours)

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

10. 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
Year Ended 31 December 2018
Notes to the Accounts

11. TANGIBLE FIXED ASSETS

	Land & Buildings €	Office Equipment €	Fixtures and Fittings €	Motor Vehicles €	Total €
<u>Costs</u>					
At beginning of year	2,334,638	131,800	544,950	92,806	3,104,194
Additions in year	303,116	27,059	0	1,500	331,675
At end of year	2,637,754	158,859	544,950	94,306	3,435,869
<u>Depreciation</u>					
At beginning of year	500,576	131,800	522,774	38,267	1,193,417
Charge for Year	39,681	4,059	5,389	9,944	59,073
At end of year	540,257	135,859	528,163	48,211	1,252,490
<u>Net book value</u>					
At 31 December 2018	2,097,497	23,000	16,787	46,095	2,183,379
At 31 December 2017	1,834,062	0	22,176	54,539	1,910,777

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

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12. DEBTORS

	2018	2017
	€	€
Trade debtors	215,201	113,149
Prepayments	23,808	24,085
Accrued Income	62,720	92,566
Other Debtors	78,888	31,006
	<u>380,617</u>	<u>260,806</u>

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

13. CASH AT BANK AND IN HAND

The cash and bank balance comprises the following funds;

	2018	2017
	€	€
Funds restricted/designated:		
Capital donations for new Domestic Violence refuge	548,789	590,181
Funding for Cold weather response received in advance	184,588	14,000
Grant/Donations designated for future spend	1,038,829	629,376
Client Savings	36,311	25,415
	<u>1,808,517</u>	<u>1,258,972</u>
Working Capital	72,820	134,868
Total	<u>1,881,337</u>	<u>1,393,840</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	€	€
Trade creditors	216,600	355,234
PAYE/PRSI	179,503	86,935
Accruals and other creditors	207,951	210,492
	<u>604,054</u>	<u>652,661</u>

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

	2018 €	2017 €
Net Incoming Resources	928,047	467,779
Adjustments for		
Depreciation	59,073	55,484
Changes in Working Capital		
Movement in Stock	470	546
Movement in Debtors	(119,811)	(19,852)
Movement in Creditors	(48,607)	301,036
Net cash generated from operating activities	<u>819,172</u>	<u>804,994</u>

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31 Dec 2017 €	Flow €	31 Dec 2018 €
Cash in Hand	1,393,840	487,497	1,881,337

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

Cope Galway have entered into a contract with Carey Developments Limited for €3,138,204 excluding VAT for the development of a purpose build Domestic Abuse Service.

19. RETIREMENT BENEFITS INFORMATION

	2018 €	2017 €
Retirement Benefits	<u>71,889</u>	<u>71,140</u>

Contributions outstanding at year end amounted to €21,669 (2017: €18,823).
The charity operates PRSA scheme that is open to substantially all the employees of the charity.

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Notes to the Accounts

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 10/5/19.