

Merchants Quay Ireland Directors' Report *and* Financial Statements



**For the financial year
ending 31 December 2021**



Merchants Quay Ireland
Homeless & Drugs Services

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“

I was definitely on my last life out there. If it wasn't for Merchants Quay, more than likely I'd be in the ground. That's the truth of it. I definitely don't want to be back living on the streets.

John, Recovery Services Client

”



At MQI we respect everyone who turns to us for help – and many are just beginning their fresh start in life. So while client stories are genuine and true, names are changed and stock photographs of models are used for illustrative purposes and to protect client privacy. Thank you for your understanding.

Directors *and* Organisational Information

Merchants Quay Ireland is a national charity working with people who are homeless and in addiction. The organisation provides services ranging from crisis intervention and health promotion services to day-support programmes, residential detox and rehabilitation, and prison-based counselling.

Directors

Ray Langton (Chair)
Rev Kieran Cronin
Rev Patrick Lynch
Brian Melaugh
Dr Joanne Fenton
Margaret Hennessy
Derek Bell
David Kiely
Cliona Ni Cheallaigh (Resigned 20th February 2022)
Ray Jenkins

Members (OFM)

Niall O'Connell OFM
Aidan McGrath OFM
Stephen O'Kane OFM
Joseph Condren OFM
David Collins OFM
Liam Kelly OFM

Secretary

Mazars
Harcourt Road
Dublin 2

Executive Leadership Team:

CEO Paula Byrne
Head of Human Resources Rosemary Collier
Head of Finance Risk & IT Jennifer Owens (Resigned 29th April 2022)
Head of Fundraising and Communications Carol Casey
Head of Drugs, Health and Homeless Niamh Donnelly
Head of Recovery Services Mark Kennedy (Resigned 20th May 2022)

Registered number
176421

Registered Office
24 Merchants Court
Merchant's Quay
Dublin 8

Charity Number
CHY 10311

**Charity Regulatory
Authority Number**
20026240

Bankers
AIB
7/12 Dame Street
Dublin 2

Auditors
Deloitte Ireland LLP
Chartered Accountants and
Statutory Audit Firm
Deloitte & Touche House
Earlsfort Terrace
Dublin 2

Solicitors
Marcus A. Lynch & Son
12 Lower Ormond Quay
Dublin 1

MQI Nationwide

In response to the needs of those caught up in homelessness and addiction, Merchants Quay Ireland has expanded over the years from being Dublin based to providing services nationwide.

Dublin

Riverbank Open Access, Homeless & Health Services, Riverbank Centre, Dublin 8

Head Office, 24 Merchants Court, Merchants Quay, Dublin 8

Aftercare & Drug-Free Day Programme, St. John Bosco Youth Centre, Davitt Road, Dublin 12

Community Detox, High Park, Drumcondra, Dublin 9

Residential Drug Free Rehabilitation Centre, High Park, Drumcondra, Dublin 9

Aftercare Housing, Ballymount, Dublin 22

Mountjoy Prison Complex, Dublin 7

Dóchas Prison Centre, Dublin 7

Cloverhill (Remand) Prison, Dublin 22

Wheatfield Prison, Dublin 22

Wicklow

Shelton Abbey, Co. Wicklow

Community Recovery & Integration Supports (CRIS) Project, Co. Wicklow

Carlow

Residential Detox & Rehabilitation Centre, St. Francis Farm, Tullow, Co. Carlow

Cork

Cork Prison, Co. Cork

Limerick

Limerick Prison, Co. Limerick

Offaly

MQI Midlands Drug & Alcohol Treatment Supports (DATS), Co. Offaly

Westmeath

MQI Midlands Drug & Alcohol Treatment Supports (DATS), Co. Westmeath

Open Door, Payne's Lane/Irishtown, Athlone

Laois

MQI Midlands Drug & Alcohol Treatment Supports (DATS), Co. Laois

Portlaoise Prison, Co. Laois

Midlands Prison, Co. Laois

Longford

MQI Midlands Drug & Alcohol Treatment Supports (DATS), Co. Longford

Roscommon

Castlereagh Prison, Co. Roscommon

Cavan and

Monaghan Service

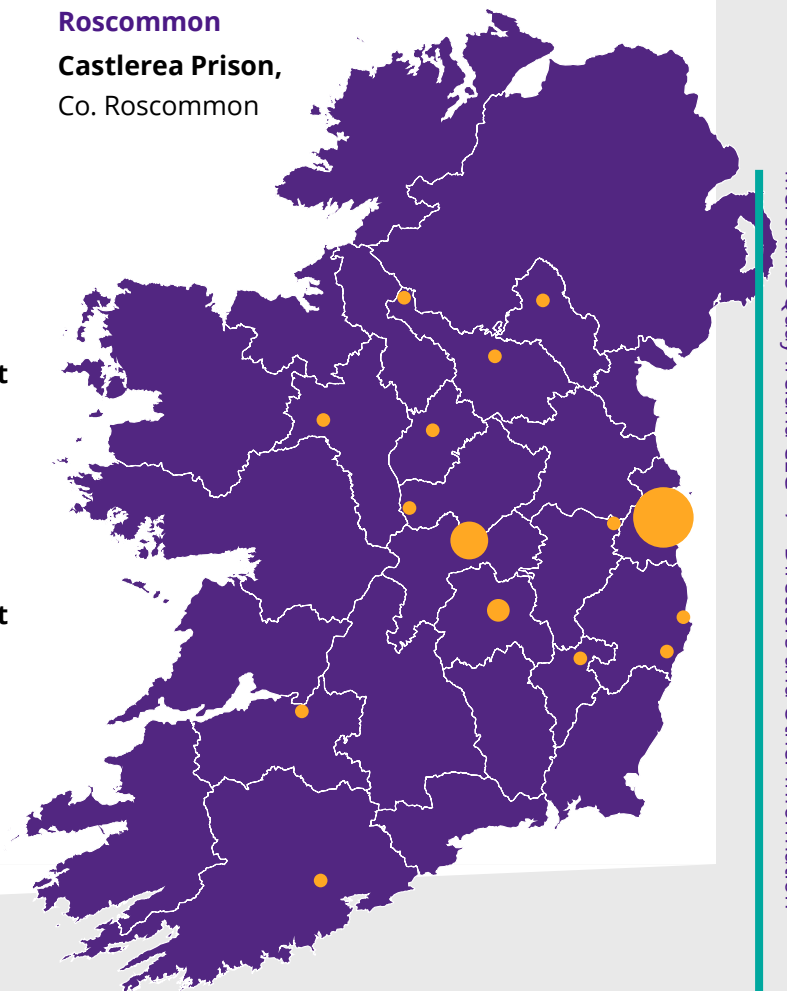
MQI CAMDAS, Acot House, Farnham Road, Drumnahanagh, Co. Cavan

MQI CAMDAS, Co. Monaghan: 1 Oriel Way, Mullaghmart

Loughan House, Open Centre, Co. Cavan

Kildare

Aftercare Housing, Leixlip, Co. Kildare



Director's Report

The Directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2021.

Company Structure

Merchants Quay Ireland CLG ("MQI") is incorporated as a Company limited by guarantee and not having share capital. It was registered on 12 July 1991 with Company number 176421. The Company is registered for the charitable purpose of promoting health and to provide the stepping-stones for every point of a man or woman's journey out of homelessness and addiction, and towards a drug free life.

The main objects of the Company are:

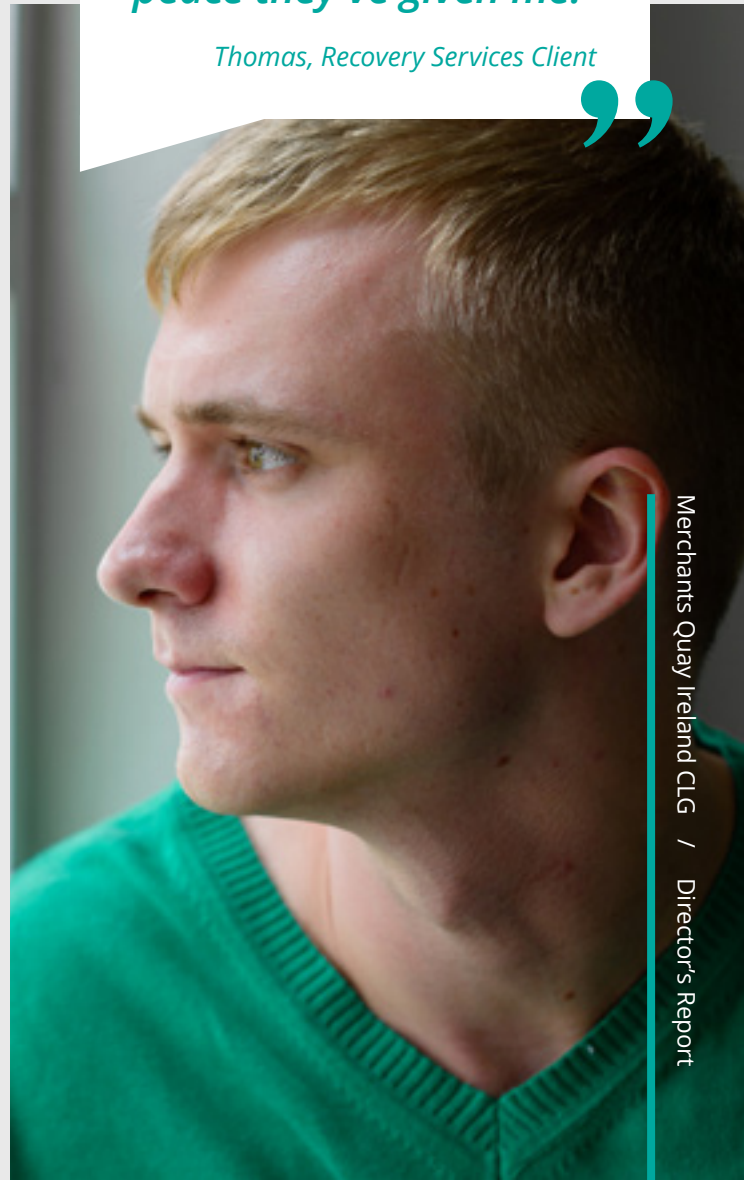
- A** The promotion of health, including the prevention or relief of sickness, disease or human suffering through the provision of services to address the health and social care needs of people affected by addiction, homelessness and other related issues in Ireland, in order to provide them with the necessary information, advice, treatment and supports to improve their quality of life.
- B** As objects incidental and ancillary to the attainment of the Main Object, the Company shall have the following subsidiary objects:
 - The Company is a public benefit entity and is registered with the Charities Regulator, charity registration number 20026240, and is granted charitable tax exemption, charity tax reference number CHY 10311 with the Revenue Commissioners.
 - The Company is governed by its Constitution (comprising the Memorandum and Articles of Association) updated 26th June 2019.

“

Addiction is everywhere, even in little villages. A lot of people are struggling. The way I look at it is, you loved me until I could love myself. I'm so grateful to MQI supporters for the help and sense of peace they've given me.

Thomas, Recovery Services Client

”



Merchant's Quay Ireland CLG is one of three companies operating under the banner name of Merchant's Quay Ireland (MQI) carrying out activities for social justice for homeless persons and drug users on a nationwide basis. The other two companies are:

- St. Francis Housing Association CLG (SFHA)
 - CRO Number: 449783
 - Revenue CHY Number: 18159
 - CRA Number: 20069117
- Merchants Quay Project CE Scheme CLG (MQPCE)
 - CRO Number: 533762
 - Revenue CHY Number: 21187
 - CRA Number: 20084325

Services continue to incorporate the provision of meals, drug services, crisis intervention, needle exchange, rehabilitation and detox services, together with day programmes, aftercare and training.



Our Riverbank Centre, 13-14 Merchants Quay in Dublin, Dublin 8

Chairman's Introduction

As Chair of MQI I am delighted to launch our Annual Review for 2021.

As with so much of society, 2021 has been a difficult year for both staff and clients at Merchants Quay. Covid-19 has continued to force many changes but at all times our staff have responded and continued to provide the best service possible.

2021 saw a significant rise in demand for our services and MQI was able to support a total of 11,621 unique individuals across the organisation. This level of service is in line with our support provided in 2019 prior to the impact of Covid-19. We were able to continue and develop our regional services, homeless day services, community service reach, health services, prison services and rehabilitation services. Along with providing mental health services, we continued our evidence-based focus on mental health which was supported by our research on the impact of Covid-19 on people experiencing mental-ill health, substance use disorder, and homelessness. We have been told repeatedly by our clients that our services are vital to them, and our teams will continue to advocate strongly on their behalf.

At Merchants Quay we work as a collaborative community to reduce the harm caused by addiction and homelessness and we continue to develop our service to deliver to the highest standard. Year after year we continue to adapt and innovate in response to the ongoing needs of some of the most marginalised and vulnerable members of society. We plan to launch our first female specific support service in early 2022 offering support in a safe accessible environment. We have seen an ongoing development of our outreach work and the staff at MQI continue to adapt and innovate in everything we do.

Ray Langton, MQI Board Chairman



I want to recognise the work of the Department of Health, the HSE, the Dublin Regional Homeless Executive, Dublin City Council, Section 39 Homeless and Addiction Services, Voluntary and Community organisations for the way they responded to the pandemic and the provision they made in terms of accommodation and support for those who are homeless or are impacted by substance use or mental health issues. The dedication and compassion shown by all the frontline workers in the hospitals, the care centres, the Gardaí, Fire and Ambulance services, the Prison services as well as support staff in food provision and cleaning, has been exemplary. The level of inter-agency cooperation and engagement has also been exceptional, and I want to thank each and every one of the MQI staff and all the frontline workers for all they have done for so many people in 2021.

To all our donors, whether statutory, corporate or personal, I extend my heartfelt thanks. With your extraordinary generosity, many lives have been saved and improved.

Ray Langton, Chairman

Our strategic focus falls under four main themes: MQI Core Services, Research, Advocacy & Engagement, Organisational Excellence and Funding, Risk & Technology. This strategy is not meant to be a static document but rather a direction and guide that for an ever-evolving set of plans, that respond as the priorities and needs of our clients change over time and we will continue to adopt and develop.

It is the responsibility of the Board of MQI to ensure that we have a well-governed, efficient organisation that is fit for purpose to meet client needs. In this regard we are proud to be part of the “triple lock” concept of good governance – our accounts are SORP compliant, we have adopted and comply with the Good Governance Code and we have formally adopted the Guidelines for Charitable Organisations on Fundraising from the Public.

To all our donors, whether statutory, corporate or personal, I extend my heartfelt thanks. With your extraordinary generosity, many lives have been saved and improved. The Franciscan Community continues to support MQI with a quiet generosity and on behalf of the executive, staff and clients I want to express our gratitude to them. I also want to express our deep gratitude to our staff and volunteers. All at MQI continue to go the extra mile for our clients. We want all who visit our services in any capacity to feel warmly and unconditionally welcome. It is our firm wish that through our work we will continue to improve the lives of our clients.

Message *from the* CEO

In 2021, despite the continuing impact of Covid, MQI saw an overall increase of 17% in clients across the organisation. This was a total of 11,621 unique individuals from different age groups, backgrounds, and nationalities. It's becoming increasingly clear that there is not 'one type' of person who needs our support within the arena of homelessness and addiction.

One core focus of MQI's work is to deliver integrated services to clients who are at risk of, or experiencing, homelessness. In 2021, 4,095 of our clients were registered as homeless on the Pathway Accommodation and Support System (PASS). Specifically, in Q4 of 2021, the number of clients presenting as newly homeless increased by 55% compared to the previous year. This increase is due to lifting of eviction bans, the reality of Covid-19 job losses, and increasing rent prices in 2021.

Our Assertive Outreach Team supported 447 unique clients on the streets of Dublin last

year, providing 3,249 interventions. This figure represents a 10% increase from 2020. The Outreach staff walk the streets and parks of Dublin city centre every morning, checking on homeless clients who have been sleeping rough. They carry backpacks with them full of basic supplies to hand out, including food and water.

At our Riverbank centre, the Crisis Contact Team assists clients in emergency situations. Our homeless day services available at Riverbank include food, medical care, housing support and assistance with social welfare needs. 1,282 unique clients engaged with this service in 2021, and by the end of that year, 61% of those clients were still engaging with us, showing the overall need for these services.

Demand for our health service remained high in 2021 with 2,098 unique individuals accessing the GP service, Mental Health Team, General Nursing Team, Dentist and Counselling Service at Riverbank. Overall, this is a 14% increase of



In 2021, despite the continuing impact of Covid, MQI saw an overall increase of 17% in clients across the organisation.

Paula Byrne, CEO



clients compared to 2020. It should be noted that approximately 40% of our homeless clients overall engage with our health services.

For many years now, the Mental Health Team and wider team at MQI have highlighted the intersectionality between homelessness, life trauma, addiction, and mental health. The majority of individuals referred to our Mental Health Team present with dual diagnosis, which refers to people who have both mental health and substance use issues. Without access to specialist services, clients with dual diagnosis will continue to struggle as their serious health and social care needs go unmet. At MQI, we welcome the allocation of resources and funding to the Clinical Care Programme for dual diagnosis, and hope this programme will lead to greater collaboration and interagency responses. Establishing a more integrated approach between mental health and addiction services will ensure the best possible outcomes for people. When treatment takes a holistic view and includes housing and social supports, individual outcomes are improved. In 2021, there was a 11% increase in interventions and a 5% increase in clients accessing the mental health services.

In 2021, MQI facilitated 49,448 interventions to our needle exchange and harm reduction services, which is a 27% increase compared to 2020. People in addiction are among the highest risk of poor Covid-19 outcomes, and thus we ensured ongoing access to addiction and harm reduction supports in 2021, accommodating in-person appointments where possible.

Our Assertive Inreach Service saw an increase of 18% in clients supported, and more than a 100% increase in interventions. This service supports clients by assessing the individual's level of drug and/or alcohol use and supporting them to reduce their use and to access treatment.

Our detox and rehabilitation services, which continued to operate at reduced capacity to

ensure the safety of our clients and staff, saw an increase in demand of 4% from 2020. 142 clients were admitted in 2021, and of this, 132 individuals completed the treatment and 21 clients engaged in our Aftercare Service. Our Community Detox Programme provided service to 80 clients, which is a threefold increase from the 18 unique clients supported in 2020.

Across 11 of Ireland's prisons, our Addiction Counselling staff supported 1,930 clients with an average of 1,187 monthly interventions. In addition to this, MQI operated a national phone line whereby prisoners could access phone support. On average, 33 calls were placed per day, starting with 373 calls in January, and peaking at 934 calls in July, with 525 calls made in December.

Our regional services provided support to 911 unique clients through 13,913 interventions across the MQI DATS and MQI CRIS services. The CRIS service, which is our East Coast Service, saw a 60% increase in unique clients and expanded the service by adding an additional location in Greystones.

The services of Cavan Drug & Alcohol Trust CLG came under the MQI umbrella in January 2021 and are now known as MQI CAMDAS (Cavan and Monaghan Drug & Alcohol Service). This project aims to address issues of drug and alcohol misuse through the provision of information, support, training and services to individuals, families, and the wider community in Cavan and Monaghan. This service was officially launched in September 2021 by Minister of State for Public Health, Frank Feighan TD. Last year, CAMDAS staff supported 308 individuals through 2,027 interventions.

Over the last number of years, MQI have highlighted the vulnerable and isolating experience of women in homelessness and addiction. Globally, women are disproportionately affected by poverty, discrimination, interpersonal violence and exploitation. However, these burdens are greatest for those experiencing multiple forms of marginalization, such as drug and alcohol

problems, homelessness, mental ill-health, contact with the criminal justice system and involvement in prostitution or sexual exploitation. In September 2021, as part of our advocacy for female only services, we were delighted that Senator Fiona O'Loughlin, Chair of the Fiona is the chair of the Irish Women's Parliamentary Caucus, launched our briefing paper. The support we have received, particularly from our donors, has facilitated us in recruiting two female support workers who will begin working with MQI in early 2022. In memory of a long-time supporter of our work, our dedicated female service is named 'Jane's Place.'

In December 2019, An Bord Pleanála granted planning permission to MQI to reconfigure our Riverbank centre to provide Ireland's first medically supervised injecting facility (MSIF). However, following a judicial review in June 2021, the decision was overturned and remitted back to An Bord Pleanála for further consideration. MQI, while disappointed, remain committed to the opening of a MSIF as part of a health-led approach to addiction.

Introducing the MSIF is part of the Programme for Government, as well as a key element of the National Drug Strategy. It is a vital healthcare service which will allow us to reach people who are vulnerable, marginalised, and often very sick, by offering them access to medical and nursing services as well as treatment options. There is substantial evidence worldwide that MSIFs reduce public injecting, reduce discarded drug litter, and, most importantly, save lives.

I would like to acknowledge all of our colleagues across the statutory, voluntary and community services who work collaboratively to ensure that those affected by homelessness, addiction and mental ill-health are supported.

It's becoming increasingly clear that there is not 'one type' of person who needs our support within the arena of homelessness and addiction.

Paula Byrne, CEO

I also wish to thank our colleagues in the Department of Health, the Health Service Executive, the Irish Prison Services, Regional & Local Task Forces, the Dublin Regional Homeless Executive, the Probation Service and TULSA.

As well as our statutory partners, it's important to pay tribute to our incredible supporters. Their generosity enables us to meet the needs of people who very often have nowhere else to turn. It makes such a difference to the men and women who come to our doors for help. Thank you all for your involvement and your ongoing support.

Central to the ethos of MQI is our staff's commitment to helping those who are in dire need of help, whether their needs relate to homelessness, addiction, physical or mental health. A key example of this is the fact that despite the continuing challenges presented by Covid in 2021, the number of people supported by MQI increased. I would like to thank our teams most sincerely, as without their dedication, resilience, and agility during this challenging time, we could not have achieved this incredible outcome and supported some of Ireland's most vulnerable people at a time when they needed us most.

As I look forward to 2022, given the success of the Government's vaccination programme, I am optimistic that we will be able to welcome even more clients into our services, and connect on a more human level.

Our Vision, Mission, *and* Values

Our Vision

An inclusive society that supports the integration and well-being of all. We believe in a just society where no-one has to face homelessness or addiction alone, and where everyone has the support they need to reduce the harm caused by homelessness and addiction and to build a better life; an inclusive society where everyone is treated with dignity and respect.

Our Mission

We work as a collaborative community to reduce the harm caused by addiction and homelessness. Our mission is to offer people dealing with homelessness and addiction in Ireland, accessible, high quality and effective services, which meet their complex needs in a non-judgemental and compassionate way.

Our Values

Collaboration

We work together

Professionalism, Teamwork, Adaptability

Compassion

We meet people where they are

Acceptance, Commitment, Support

Courage

We speak up, challenge & advocate

Integrity, Respect, Diversity

“

It's a warm service. Without them, I would be in serious trouble right now. Life can change in the blink of an eye and it could just as easily be you. I'd be lost without MQI. I really appreciate how they've helped me.

Anto, Riverblank Client

”



Our Work *at a* Glance

115,132

overall engagements
with clients



4,398

visits to the GP



702

supported by MQI
DATS in the Midlands



11,621

total unique clients



33,254

Meals for people who are
homeless and hungry



209

people supported
on the East Coast



17.6%

of all clients
were females



142

people admitted
to detox and rehab



308

supported by MQI
CAMDAS in Cavan



129

young people between
18 - 24 supported by
our team



1930

unique clients supported
with in-prison counselling
interventions



233

people supported
by our mental
health team



“

We would just be lost without MQI if they weren't there. They make you feel wanted, they make sure you have food, clothes, a place to stay. We're all human and we all have our needs. MQI help us with those things. I can't explain it any other way to you other than we would be lost if they weren't here.

Ciara, Homeless Services Client

”

Governance *and* Management

The Directors who served at any time during the financial year except as noted, were as follows:

Directors/Trustees

Ray Langton (Chair)	5/5 meetings
Rev Kieran Cronin OFM	3/5
Rev Patrick Lynch OFM	3/5
Brian Melaugh	4/5
Dr Joanne Fenton	2/5
Margaret Hennessy	5/5
Derek Bell	5/5
David Kiely	3/5
Dr Cliona Ni Cheallaigh (Resigned 20th February 2022)	0/5
Ray Jenkins	4/5

Meeting Attendance

It should be noted that some of our Board members worked in frontline services during the Global pandemic, impacting attendance.

Members meet annually and receive the annual report and audited financial statements of the Company. Additional meetings may be convened if required.

Secretary

Mazars

Management

The Company is led and controlled by a Board of Directors ("the Board") which is collectively responsible for ensuring the delivery of the organisation's objectives, for setting its strategic direction, and for upholding its values.

Day-to-day management of the organisation is delegated to the Chief Executive Officer and the Executive Leadership Team.

Directors are appointed by the Members of the Company. The Chairperson of the Board of Directors shall be appointed by the Members for a three-year term and may be reappointed. The Members are the Definitory of the Order of Friars Minor of the Irish Franciscan Province.

The term of office of a director shall be three years and directors may be reappointed.

The composition of the Board shall be not more than twelve persons and not less than five. The quorum for meetings is four. All directors are chosen based on their willingness to serve, their ability, governance experience and support of the ethos and mission of the Company. The Board is committed

to ensuring it has the necessary mix of skills and expertise and where necessary, seeks professional advice.

The Board aims to meet formally at least six times a year. During 2021, the Board met 5 times.

Directors are required to undergo an induction programme to ensure that collectively they have the necessary oversight for the appropriate governance of the organisation. Training is arranged when a need is identified. Except for necessitous expenses, Directors are not remunerated for their work on the Board nor can they be appointed to any salaried position of the Company. No expenses were paid to directors during the financial year 2021 (2020: €nil).

There are currently five sub-committees of the Board

- 1 The Finance Committee is responsible for overseeing the Board's financial responsibilities. They ensure that effective systems, financial controls, and procedures are in place. This allows the organisation to operate in an orderly and efficient manner, and the committee report their recommendations to the Board thereon.
- 2 The Audit & Risk Committee is responsible for the monitoring and reviewing the organisation's financial performance and financial controls. This includes overseeing the organisation's internal audit function and making recommendations to the Board on the following: appointment and remuneration of the external auditor, all matters relating to the external audit process, and monitoring the risk management framework within the organisation.
- 3 The Client Services Committee is responsible for overseeing the services and operations of the organisation. They are also responsible for assisting the Board in a variety of activities, including: the planning and rollout of new services, the development and implementation of appropriate quality standards, compliance reporting to stakeholders, and the clinical governance of the services such as supervision, adhering to good quality standards and best practice. The Committee is also responsible for considering the impact of new client service proposals in line with the strategic plan. They identify opportunities and consider the challenges which may arise in any change process.
- 4 The Governance & Nominations and HR & Remuneration Committees were amalgamated in October 2018. This Committee is responsible for ensuring that best practice is adhered to regarding governance. They assist the Board in fulfilling its governance obligations by providing an independent review of its legal and regulatory responsibilities through the provision of adequate systems, policies, and procedures. They are also responsible for ensuring adequate Board succession planning, as well as establishing induction and training for the Board so the

organisation is well governed and runs effectively. They ensure that MQI is appropriately aligned to its beneficiaries' needs and overall strategic objectives. This Committee also oversees the overarching strategic and operational human resource issues. This includes employment practices, pay and pay structures, and organisational restructuring, ensuring that there is compliance with the relevant HR legal and regulatory requirements.

- 5 The Fundraising and Communications Committee is responsible for ensuring that best practices are adhered to regarding Fundraising practice and oversight. This Committee makes recommendations to the Board regarding the Fundraising strategy.

Risk Assessment

The Board of Directors & the Executive Leadership Team is committed to maintaining a strong risk management framework. The objective of this framework is to ensure the organisation is equipped to monitor, manage and mitigate its key risks in line with good practice. It ensures the Company makes every effort to manage risk appropriately.

The Executive Leadership Team along with the relevant committees will be responsible for executing and maintaining the organisation's Risk Management framework.

The principal risks and uncertainties that the trustees see as facing the charity are:

- Health & Safety Risks for staff and clients
- Reputational Risks
- Compliance & Legal Risks - Risk of Litigation
- Training Inefficiencies
- Legislation Changes / Regulations

The Company has appropriate insurance and business policies to limit the risks associated with its activities. The Audit & Risk Committee reports to the Board of Directors and reviews, assesses, and monitors the organisation's control and risk management framework, its Risk Register and Risk Appetite Statement.

The Board has considered the impact of Covid-19 on both the organisation itself and its Financial Statements. They are confident at this time that MQI's Business Continuity Planning and the Company's reserves are sufficient in consideration of Covid-19.

Commitment to Best Practice in Corporate Governance

The Company is compliant with the *Governance Code: A Code of Practice for Good Governance of Community, Voluntary and Charitable Organisations in Ireland* ("the Code").

The Company recognises that organisations have a responsibility to follow a code of good practice when it comes to how their organisations are run. The aim of the Code is to determine and formulate standards of best practice in corporate governance applicable across the areas of leadership, control, transparency, accountability, working effectively and behaving with integrity.

The process involved a thorough review and assessment of the organisation's policies, procedures, structures and values to ensure that the Company was run as effectively as possible. There was a particular focus on increasing transparency and a reassurance to all stakeholders that funds and donations are being well managed.



A big thank you to those who supported us in community events in 2021

Commitment to Standards in Fundraising Practice

The Company is fully committed to achieving the standards contained within the Guidelines for Charitable Organisations Fundraising from the Public (the Guidelines). The Guidelines are intended to assist trustees of a charity to run the charity effectively, avoid difficulties in respect of fundraising activities and comply with their legal duties.

The Guidelines and Merchants Quay's fundraising practice are built around the principles of:

- Respect
- Honesty and integrity
- Transparency and accountability.

The Guidelines were issued in September 2017 by The Charities Regulatory Authority and were based on the 2008 Statement of Guiding Principles on Charitable Fundraising which was formally discussed and adopted at a meeting of the Board. The Board meets regularly to discuss plans for funding, including any shortfall or excess and allocation of funds.

Compliance

MQI currently use Vi-Clarity Compliance System. This is a system that facilitates a central repository for recording, managing, reviewing all:

- Incident management,
- Governance code,
- Health & safety actions,
- Policies, and surveys.

The organisation is working on the implementation of further compliance modules in the coming year.

Reserves Policy

The Directors have examined the Company's requirements for reserves in light of the main risks of the organisation. The Board has met its reserves policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the Company should be six months of the current annual expenditure.

Taxation Status

The Company has been granted charitable tax status by the Revenue Commissioners. The company currently holds a valid tax clearance certificate.

“

I came to MQI and a project worker introduced me to what's on offer here. They helped me get a flat, gave me new clothes, and they helped me get off drugs. They helped me in every way.

Edward, Homeless Services Client

”



Events Since the Financial Year End

There were no other subsequent events since the financial year end.

Accounting Records

The measures that the directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 24 Merchants Court, Merchant's Quay, Dublin 8.


Disclosure of Information to Auditors

In the case of each of the persons who are directors at the time the directors' report and financial statements are approved:

- A** So far as the director is aware, there is no relevant audit information of which the company's auditors are unaware; and
- B** Each director has taken all steps that ought to have been taken by the director in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

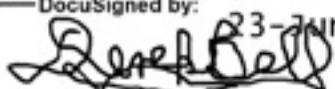
Auditors

The auditors, Deloitte Ireland LLP, Chartered Accountants and Statutory Audit Firm continue in office in accordance with Section 383(2) of the Companies Act 2014.

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Ray Langton
Director

Date 15/06/2022

DocuSigned by: 23-Jun-2022

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Derek Bell
Director

Richard's Story: MQI Client

MQI Client Richard talks about his journey through St. Francis Farm Residential Detox and Rehab and our Aftercare programme.

“When I walked into St. Francis Farm, I was like, “why is everyone so nice? What do they want from me?” After a while, I learned that’s what people are normally like, but I just wasn’t used to it on the streets. No one had ever been nice to me without wanting something from me before.

I was seventeen when I started on heroin because my younger brother passed away. I’ve lost four brothers to this stuff. The more people I lost, the deeper into drugs I got. You’re only human, you know. There’s only so much pain you can take. I had ambition when I was younger, I wanted to go to college, but I grew up in an area where the best anyone could possibly hope for was having a trade, doing an apprenticeship for four years, and only the best of people did that. It doesn’t matter who you are, growing up, you’re going to look up to the people around you. So, from what I could see, the best I had to hope for was going to prison. I always wanted more, and I used the drugs a lot to numb the disappointment I already felt about my life. I just gave up hope. But I just thought I used drugs because I liked how they made me feel. I could never do NA meetings or anything, I couldn’t sit

down and talk about my drug use, because I didn’t understand what was behind it.

I did treatment for the first time when I was nineteen. I wasn’t ready for it then, but even though I didn’t manage to stay drug free that time, something hit home. It helped me see that I could have a better life. It ensured that I never actually thought drug addiction was the life I was meant for; I knew I would get out of it one day. After that, there was no “happy using” for me. You can get very lost in addiction, but I always felt there was a part of me there, I never fully lost myself in the thick of it. I’d be on my way to get my medication and I’d see people bringing their kids to school, and it reminded me that I wanted a better life.

The Farm gave me the time I needed

When I went to treatment the last time, I was finally ready. By that stage, I’d realised that drugs only work for so long and then it’s hospitals. I got on very well at St. Francis Farm. None of the other detox places would take me, it’s like I was written off. But the Farm gave me the time I needed to come off the drugs I was on. They’ve seen

If places like St. Francis Farm weren’t there, there’d be no way for people like me to start understanding why they turned to drugs.

Richard, Recovery Services Client

everything before, so they're able to cater to the specific needs of everybody who comes there. It's away from towns and cities, from the buzz and temptation. You're around normality, you have a structured day, and that starts to rub off on you. People come in with these street mentalities and within a month of being there, you see them changing. You start to get a closer look at the real person. Once you take the drugs out, the rest is just behaviour, it's just what you learn on the streets, and you can begin to unlearn it.

The people who work in treatment really know what they're talking about. It can be hard to understand what they're on about when you first come in, from a background like mine, but once you come back to reality, you start to get it. They've helped me a lot. If places like St. Francis Farm weren't there, there'd be no way for people like me to start understanding why they turned to drugs. You start learning about trauma, and where the need for escape could have come from in your life; why you're different from John next door who grew up similar but never turned to drugs.

I never got it when I was younger because you don't want to get it, you know? You think there's still loads more living in you, and the drugs are helping you live, and you love something about the feeling it gives you. But that all burns out very quickly. You lose enough people close to you and eventually the drugs stop working. It all gets so tiring.

I'm getting my confidence back, my self-esteem.

It got to a point for me where none of the drugs were working anymore. No matter how much I took, so I realised I had to do something before the head went. And the head will eventually go. The only thing that was going to happen was that I'd get worse. I'd have less teeth, more injuries, and then, I'd die. I was scared, but once you get moving, you start to realise, "I can do this." That's the drive you get from recovery, as time goes by, and you're getting healthier and stronger, and you start coming back to yourself. I'm getting my confidence back, my self-esteem.

I found it really helpful talking to the staff members

who have been through recovery themselves. That's kind of proof to me that this does work. This works, you know? I also found it was helpful how MQI set up a place for me to go and stay once I left, because if you leave and go right back to where you're from, you haven't a chance in the world. This is something I had to learn over and over again. The way they prepare a place for you in an aftercare programme is crucial. You've been living a certain way for such a long time, so doing the detox and the therapy is just the first part of it. Then you have to learn how to live your life that way, and how to integrate back into society. They make sure you're not alone while you're doing this, though. They support you with what you might be finding hard, and with going to college, and getting bank accounts set up. You don't necessarily need someone to hold your hand, but you do need someone to point the way.

I can help people

I'm starting college now next week. I'm ready and I know I can do it. I'm going to do something in social care because given my life experience, I think I can help people. If MQI donors help five people, that's not money, that's saving five lives, and that's five people who could go on and help another five-hundred people. I want to help people now, I've been given this chance. If this service wasn't here, I wouldn't have had a chance, not a hope. Even now, I can pick up the phone and ring the counsellors down on the Farm whenever I want. They still help me.

In addiction, you can think "if I come off this, this life is gone, this is all I know," and it's scary, because you feel like you're losing who you are, but really you're coming back to who you are. In recovery, you form connections to new things, to new people, you reconnect with your own life. This is the stuff that I'm learning. What I need now is college. I need a bit of meaning in my life, a bit of purpose. Once I have that, and so long as I don't forget where I came from, I reckon I'll be alright.

I'm just after that normal life. It's not about money, it's not about mindlessly working, I have to be doing something with a meaning, helping people who are after coming from that same life I had. I have big dreams. Sure, why not, like? Nothing's knocking me out yet.

Key Goals *of our* Strategic Plan 2020 - 2024

Goal 1

Deliver high impact, high quality services

Priority: To develop and enhance the range and reach of services that respond to the needs of our service users and the community.

Goal 2

Play a leading role in influencing policy makers and the public

Priority: Build the organisations' capacity through research, innovation, collaboration, advocacy & engagement.

Goal 3

Ensure the organisation has the capacity, skills and knowledge to deliver the strategic goals

Priority: Empower our people, develop our culture and strengthen our systems to achieve organisational excellence and maximise our impact.

Goal 4

Develop a funding strategy to ensure our sustainability and support our future direction

Priority: To diversify our funding streams and maintain our reputation for strong financial management & governance.



Overview of Service Provision

“

Merchants Quay is amazing. I look around and see all these people that believed in me when I couldn't see the light. Because of them I'm still here today, and I'm so grateful.

Laura, Homeless Services Client

”

Despite the challenges of 2021 and the continued impact of Covid-19, MQI maintained a consistent delivery of services across the board. We supported 11,621 unique clients in need with 115,133 unique engagements. As restrictions fluctuated, our services remained agile and responsive in order to continue to meet demand.

Our primary healthcare service in Riverbank remained open throughout the entire year, offering face-to-face appointments for health support, complex wound care, and access to prescribed medication through our GP service.

MQI maintained an Outreach programme in Dublin during times of tight restrictions, where our team delivered homelessness and harm reduction support to clients on the streets for the majority of the year. In July of 2021, our Riverbank service was able to open its doors and our team worked diligently to reintroduce face-to-face support as seamlessly as possible.

Our recovery services across the country successfully maintained our detox, rehabilitation, and aftercare programmes, offering a blend of in-person, online, and phone services to clients. The need for these services remained high.

MQI expanded its regional services by incorporating an existing service in Cavan and Monaghan as part of its suite of supports to individuals and their families impacted by addiction.

MQI understand the difficulties our clients faced with service changes throughout 2021, primarily the isolation and loneliness experienced. As an organisation, we anticipate a continuing high level of demand for our services as we hopefully emerge from Covid-19 in 2022.

11,621

unique clients were supported across all services

9,568

clients supported were males and **2,053** clients were females

4,095

clients were registered on the PASS system

571

unique clients were over the age of 55

5,675

engagements with foreign nationals, **952** of which were unique clients

Goal
1

Deliver high impact, high quality services

Homeless Services

“

MQI have helped me in every way. It could be raining some days and you get completely drenched. They give us dry socks, clean underwear, and it's a small thing but can mean all the difference.

Ashling, Homeless Services Client

”



While there was a slight drop in single adult homelessness in December 2021, as reported by the Department of Housing, Planning and Local Government, given the impact of Covid-19 on the economy in Ireland and globally, MQI anticipates an increase of homelessness going into 2022. Particularly, we expect a rise in people who find themselves homeless for the first time, due to the lifting of eviction bans, the reality of Covid-19 job losses, together with the cost of living and rent prices continuing to rise.

Due to the emergency housing provision introduced by the Government in response of Covid-19, many of our homeless clients were housed in hostels or emergency accommodation. The demand for homeless day services remained high during this time, and MQI was able to phase-in access to these services for those in need which included showers, hot food and in-person support. As in previous years, we found that once clients' basic needs are met, we are in a better position to establish a relationship of trust where people feel comfortable to seek support for their more complex needs.

Goal
1

Deliver high impact, high quality services

Sunday Service

Our Sunday Service opens from 8am – 2pm, providing a welcoming, non-judgemental atmosphere, where clients can warm up and relax. As well as being one of the few places in Dublin city where clients can sit down to a free hot dinner, the service provides showers, clean clothing, and, crucially, crisis support to access accommodation. In 2021, our Sunday service supported 846 unique clients, 86% of whom were registered on the Pathway and Accommodation Support System (PASS) as homeless. The remaining 14% were seeking crisis support, showers, and a hot meal. On average, 9 clients accessed a shower on a Sunday and were supported with dry, clean clothing.



A client sitting down for a hot meal at our Sunday Service at our Riverbank Centre in Dublin

33,254

meals
provided
to Riverbank clients



Meals

In 2021, a total of 33,254 cold and hot meals were provided by our Riverbank centre in Dublin to 6,648 unique clients. On average, 106 take away meals were provided daily up until July 2021, when we were able to welcome clients inside. We introduced a variety of safety measures in accordance with HSE guidelines, which included socially distanced tables with separators between them. This allowed us to accommodate 20 clients for a meal at one time.

Support for Young People

In 2021, MQI supported 129 young people between the ages of 18 - 24 with a total of 1,185 engagements. This service works with homeless youths to provide education on harm reduction, drug use, coping skills, and conflict resolution. This service also supports young people with securing accommodation, justice and legal issues, and crisis intervention. Young people engaged with this service are able to develop and enhance their life skills, improve their overall wellbeing and are better equipped to deal with challenging situations.

Goal
1

Deliver high
impact, high
quality services

Our Assertive Outreach Team checking in on a client sleeping rough in Dublin

415

rough sleepers supported in Dublin with **4,692** interventions



Assertive Outreach

Our Assertive Outreach Team works with rough sleepers on the streets of Dublin. To respond to the needs of our service users and to adapt to changes in Covid-19 restrictions, this team was active on the streets between January and August of 2021. The team engaged with clients providing crisis supports, food, and clothing. Client engagements increased by 10% in 2021. The team contacted the free phone on behalf of 447 unique clients, referring them to our Crisis Contact Team for housing or other assistance, with a total of 3,249 interventions in 2021.

Showers

In 2021, 441 unique clients availed of our hot showers, which equated to 1309 showers total. Fresh clothing was offered to our clients after every shower. 87% of these clients were rough sleepers with nowhere else to go to wash or brush their teeth.

1309

hot showers provided in Riverbank



Crisis Contact Team

When homeless clients arrive at Riverbank's door in crisis, the first to meet them are MQI's Crisis Contact Team. In 2021, this vital team offered a variety of supports both in-person and over the phone, including: assisting clients with their homeless status (registering them on the PASS system so they could access further government assistance), advocating on behalf of the client to County Councils for housing, completing medical card applications, and offering food, clothing, and welfare support. In 2021 the team supported 1,282 unique clients, an increase of 10% on the previous year, facilitating 4,601 supportive interventions.

Goal
1

Deliver high impact, high quality services

Primary Healthcare

“

I had a bad infection in my leg, and I came to MQI and saw a wonderful nurse. She treated me at Riverbank then took me to St. James's where I needed an emergency operation. She stayed with me the whole time, and when I came out of the anesthetic just to see her still there, it meant the whole wide world to me.

Linda, Riverbank client

”

Homelessness and addiction have a profound and long-lasting impact on health. Sadly, the life expectancy for people who are homeless is just 42 years of age for men and 38 for women. At our Riverbank Centre, we provide a range of services to marginalised people who would otherwise struggle to access healthcare. These services include a GP, nurse, dentist, mental health care, and counselling. However, this is about more than providing a primary healthcare service. MQI staff work with clients in a holistic way, treating both their physical ailments and mental health needs, always meeting people with kindness and compassion.

MQI's primary healthcare service remained open throughout 2021 despite the challenges of Covid-19 restrictions, offering drop-in and appointment based sessions. As access to other healthcare services was limited due to Covid-19, MQI saw people presenting with multiple needs around addiction, mental health and physical health. We provided support for clients to engage with specialist treatment for Hep C and advocated for cocooning for those with compromised immune systems. Supporting people to attend appointments and engage with treatment was particularly important and challenging in 2021 against a backdrop of Covid-19.

Goal
1

Deliver high impact, high quality services

GP Service

In Riverbank, we have a GP service which is accessible to everyone and provides a range of services. In 2021, we supported 4,398 clients access our GP service, and 1,014 of those clients were unique individuals. The GPs also supported 185 unique clients to access Opioid Substitution Therapy and prescribed Naloxone to 35 unique individuals.

Mental Health Service

Homelessness is a traumatic experience and can lead to a host of mental health issues such as anxiety, fear, depression, and deepening substance use. Homelessness can also exacerbate existing mental and physical health issues. Particularly, the pandemic has amplified mental health issues for many clients as they experienced long periods of isolation during times of increased restrictions. Our Mental Health Team provides symptom management plans, risk assessments, and connections to the HSE's Homeless Health Link Team. The Mental Health Service was able to support 233 individuals in 2021 with a total of 3,444 interventions. Our team expanded in 2021, adding a part-time Mental Health Nurse to the team.

Primary health care:



10,045 interventions

2,015 unique clients

GP visits:

4,398 visits

1,014 unique clients



People who are homeless can find accessing healthcare appointments difficult as they often can't afford bus fare

General Nursing Service

Our General Nursing Team continued to deliver and offer onsite nursing interventions at our Riverbank centre in Dublin, including wound care and advocating for clients on their journey through the health system. In 2021, there were 2,055 appointments to see the nurse, 675 unique individuals accessed the service which represented a 5% increase from 2020.

Dentist

Our Dental Team provides screening, advice, and basic treatment to clients at our Riverbank centre who are experiencing dental pain and infections. Many people who are homeless are without a medical card and unable to attend dental care appointments in the community. In 2021, there were 93 unique clients who visited the dentist with 148 appointments.

Goal
1

Deliver high impact, high quality services

Addiction Services

Merchants Quay Ireland offer people who use drugs support in reducing the harm associated with drug use, information on overdose, and provide overall advice on HIV and Hepatitis. MQI also offer pathways into treatment and the possibility of life without drugs, through our various addiction recovery services.

The Covid-19 pandemic increased the vulnerability of many clients in need of treatment and support. Due to health vulnerabilities, people in addiction are among those at highest risk of poor Covid-19 outcomes. In response, MQI ensured ongoing access to addiction and harm reduction supports, accommodating in-person treatment options at every point possible to facilitate our clients.

“

Over the time I was homeless, I used loads of the services available at Merchants Quay, including mental health counselling, the doctor and the dentist. They bent over backwards for me, the team at MQI are absolutely amazing.

Liam, Homeless Services Client

”

Goal
1

Deliver high impact, high quality services

Harm Reduction Services

The aim of harm reduction efforts is to minimise the risks stemming from shared use of drug-use paraphernalia. In 2021, we provided these services to 4,777 unique clients. By providing our needle exchange service, we are reducing risk of drug-related infections and blood-borne diseases. This service also provides an entry point for clients to engage with detox, rehabilitation and recovery services. In 2021, MQI facilitated 49,448 interventions in our needle exchange and harm reduction services which is a 27% increase on last year.

Harm Reduction Outreach Team

The Harm Reduction Outreach Team provides harm reduction interventions to clients in Dublin who are unable to attend our fixed location on Merchants Quay at Riverbank. In 2021, the team supported 1,092 unique individuals which was an 18% increase from 2020. These services include needle exchange, safe injecting information and naloxone training. They also support clients by referring them to other services they may require such as medical professionals, emergency housing, and mental health support. A part of their role is also to build relationships with clients who are service resistant and support them to overcome the barriers they face to engage with mainstream services. In 2021, they delivered 6,642 interventions.

Community Detox and Opioid Substitution Therapy (in Dublin):

- 80** clients accessed community detox
- 185** clients accessed opioid substitution therapy
- 65** clients accessed benzodiazepine detox
- 15** clients accessed alcohol detox

Access to Community Detox and Opioid Substitution Therapy

Community detox supports people to reduce or become drug-free by involving key workers and prescribing doctors within the community. It provides an alternative option to in-patient detox and rehabilitation or can be a step towards that option. In 2021, 80 unique clients accessed the Community Detox service in Riverbank, with 65 clients accessing our benzodiazepine detox, and 15 clients our alcohol detox. In 2021, 185 clients accessed opioid substitution therapy.

Substance Use Case Worker

Based in our Riverbank centre, the role of the Substance Use Case Worker is to support clients by addressing their substance use and exploring treatment options for detox and rehabilitation on a one-to-one basis. This support is carried out both in-person and over the phone. In 2021, our Substance Use Case Worker supported 2,017 interventions with 145 clients, 34% of whom were young people aged 18 - 24.

Goal
1

Deliver high impact, high quality services

Hep C Treatment

Our Hep C Worker is the member of the MQI team working in Riverbank, who liaises with the primary healthcare team to ensure clients who use drugs intravenously are screened for blood borne viruses. This worker advocates for Hep C testing, and if a client is positive, the GP refers the client's details to a specialist nurse in St. James Hospital. The Hep C worker will continue to regularly check-in with clients in these situations, ensuring they are attending appointments and receiving care where required. In 2021, 59 unique clients engaged with the Hep C worker with 383 visits in total, representing a 40% increase from 2020.

Assertive In-reach Service

The role of the Assertive In-reach Service is to support and empower clients accessing different services and to work with them to access the appropriate and specialist supports for accommodation, welfare, recovery treatment, legal, health and mental health. In 2021, our Assertive In-Reach Worker assisted 103 unique clients with 1,565 total interventions.

Counselling Service

The MQI counselling service in Riverbank offers an integrative approach to clients who might be dealing with addiction, depression, anxiety, bereavement, low motivation, suicidal ideation, self-harm, and relationship issues. In 2021, 83 unique individuals accessed this service and 544 counsellor interventions were provided. This represents an 98% increase from 2020.

Community Engagement Team

The Community Engagement Team engage with local businesses, perform client advocacy work, attend community events, and ensure safe collection and disposal of drug paraphernalia in the vicinity of our Riverbank service. The team also assists clients based on their needs while on patrol. In 2021, the team provided 839 interventions to clients on the streets, engaged with 82 residents and local businesses and collected 8,170 items of drug litter.

“

I'd been with my girlfriend for seven years. When we broke up, I stopped caring. I just kept drinking and drinking. I've got bad anxiety. When I first came to MQI, I couldn't look at anyone, couldn't speak. But after a couple of months, I started opening up. Talking to people who knew what I was experiencing meant so much to me.

Emmet, Mental Health Services Client

”

Goal
1

Deliver high impact, high quality services



Amy, project worker, welcomes clients into Riverbank at our reception area

Family Support Services (Dublin and Midlands)

This service provides family members with support, advice, and guidance to deal with the trauma and issues associated with having a loved one caught in addiction. Our goal is to try and help the families of those in addiction to cope with the impact of addiction including the isolation and stigma. In 2021, MQI provided 598 family support sessions for 113 unique family members.

Irish Prison-based Addiction Counselling Service (IPS)

For more than a decade, we have operated an addiction-based counselling service in 11 prisons across Ireland. This offers prisoners the opportunity to benefit from counselling interventions with clearly defined treatment plans and goals. In 2021, our counselling staff, across all prisons, saw a total of 1,930 unique clients. In addition, MQI continued to operate a national phoneline where prisoners can access phone support averaging 33 calls per day.

MQI DATS (Drug and Alcohol Treatment Supports)

The Midlands Service, MQI DATS, provides support to individuals and families experiencing issues with drug or alcohol use across the four counties of Longford, Westmeath, Offaly and Laois. This includes our outreach-based crisis support service, mobile harm reduction, rehabilitation and aftercare, and support for families affected by substance use. In 2021, this service supported 702 unique individuals through 11,538 interventions.

MQI CRIS (Community and Recovery Integration Supports Project)

The East Coast Service, MQI CRIS, based in Wicklow, Arklow and Greystones, provides a community-based drug and alcohol treatment support service for the East Coast Region and South Dublin. In 2021, 209 unique individuals assessed the service, and 2,973 interventions were provided. In addition to the 2,973 interventions, the team provided 1,402 phone call supports to people enquiring about the service or looking for support.

Goal
1

Deliver high impact, high quality services

MQI CAMDAS (Cavan and Monaghan Drug and Alcohol Service)

The MQI CAMDAS service based in Cavan and Monaghan offers a range of free and confidential support services to individuals, their families, and the wider community. Available for people over 18, our CAMDAS service offers: key working and case management, counselling, family support services and counselling, and drug rehabilitation CE scheme. In 2021, CAMDAS supported 308 unique individuals, and facilitated 2,027 interventions.

MQI Aftercare Service

Based in Drimnagh, Dublin, the MQI Aftercare Service is a 6-month programme which provides one-to-one care planning, support groups and education sessions targeted at clients exiting our residential rehabilitation services at High Park and St. Francis Farm. MQI's Aftercare housing includes two short-term transitional housing services, one in Kildare developed in partnership with Respond Housing Association, and one in Dublin. Across both houses, MQI provide a total capacity of 12 supported accommodation units. Aftercare represents an important step of the recovery journey, where clients are supported in re-establishing relationships with friends and family, and education, employment, and housing goals can be achieved. In 2021, MQI supported 21 clients in the Aftercare Service.



Paula Byrne, MQI CEO and Zoe Wells, CAMDAS Service Coordinator outside the service in Drumnavanagh, Cavan on its launch day

Detox and Rehabilitation

MQI's recovery services provide people with pathways out of chaotic drug use and support them in becoming drug free. In 2021, there was a total of 773 referrals into MQI's recovery services. Of those referred, 497 people received ongoing contact and support in-person, over the phone and via video. MQI provides this service until such a time as the person is ready to come into treatment. MQI also offer information, advice, and a listening ear to the family and partners of clients in residential programmes as they work through the impact of their loved one's addiction.

Goal
1

Deliver high impact, high quality services

Residential Detox St. Francis Farm

At St. Francis Farm, Co. Carlow, MQI operate a medically supervised residential detoxification programme. The programmes include one-to-one counselling and care planning, group therapy, self-esteem seminars, assertiveness training, anger management, art therapy and relapse prevention training. Service users also receive training in first aid, life skills, and budgeting. In 2021, there were 302 people referred to St. Francis Farm detox. Each of these individuals received warmth, humanity, and professional supports as they worked towards assessment and admission. Of 157 people who did assessments, 42 were admitted and 40 completed this programme.



St. Francis Farm Rehab
Centre in Tullow, Carlow

Residential Rehab St. Francis Farm

At St. Francis Farm, we offer a 14-week residential rehabilitation programme. What makes this rehabilitation programme unique is the fact that it is run on a working farm, giving service users the opportunity to gain hands-on experience in animal care and vegetable production. As soon as individuals have completed their detox, we hold the door open to rehabilitation opportunities to consolidate their newfound stability and drug-free life. Ensuring ongoing and accessible care is the bedrock of successful addiction treatment and research shows that longer stays in warm, safe, and nurturing environments results in better outcomes for clients. In 2021, there were 167 referrals, 90 assessments, and 47 admissions and 39 completions.

“

As soon as I arrived at St. Francis Farm, I felt safe. I felt people understood me. The staff can relate to how people's problems start. It's like unravelling a knot.

David, Recovery Services Client

”



The signs that lead into St. Francis Farm in Tullow, Carlow

Goal
1

Deliver high
impact, high
quality services

Residential Rehab High Park

At High Park, Drumcondra, Co. Dublin, we operate a 14-week residential programme in a 13-bed facility. This programme seeks to accept service users who might not otherwise engage in drug-free treatment such as prisoners, and female drug users. The emphasis is on assisting service users to gain insight into the issues that underpin their drug use and developing realistic measures to prevent relapse and remain drug-free. The programme offers individual care plans, one-to-one counselling, group therapy, psychoeducational groups, fitness-gym activities, outdoor pursuits, and recreational activities. Our High Park facility also offers weekly NA meetings. In 2021, the service received 304 referrals. Of this number, 250 people completed assessments, 52 were admitted, and 37 individuals completed treatment.



Our High Park
Service in Dublin 9

One of our greenhouses at St. Francis Farm where clients help grow vegetables and plants



Detox and rehab: (across all MQI services)

142 unique clients
admitted

116 unique clients
completed
treatment

Goal
1 Deliver high
impact, high
quality services

Ciaran's Story: MQI Client



MQI client Ciaran shares his experience of addiction and how MQI CAMDAS helped him.

“When I first started coming to CAMDAS, I wasn't even able to look people in the eye, I couldn't talk to more than one person at once. Often, I'd just be looking out the window because I was so anxious. If it wasn't for this place, I'd still be that way.

I started acting out because of childhood trauma. I had lovely parents, they raised me well, got me everything, spoiled me. But they were alcoholics, so every day there'd be screaming and shouting. When I turned thirteen, I started getting violent and fighting with grown men in town. There was one day I got in an awful fight, when me and my friends were up against a group of men in

their thirties. They hit me with bottles and broke my back. I'm still in chronic pain from the injuries I suffered.

I wanted things to get better

I was in and out of prison as a teenager because of drugs and violence, but I knew I didn't want this life for myself. I was still doing drugs a bit on the weekends, but I wanted things to get better, so I threw myself into football, and really concentrated on that. I was very good at it, but I hadn't realised how bad the damage to my back really was. I was in the football trials for Ireland, and a fella was coming to watch me for them, so I started going to the gym to strengthen up. Only



Even if I'm in pain, I make sure I come in every day. It's nice and peaceful, here. There's no egos, you can't feel any bad vibes – it's all mellow. I can't ask for much more.

CAMDAS Client Ciaran



then did I find out I had nerve damage, my back started spasming, and I just couldn't play football like I used to. My favourite thing in the world and I couldn't do it anymore. That's when I started going heavy on the drugs. I retired from football completely, because I said, "what's the point in playing, it's just hurting me more." The long-term effects of my injuries worsened and my back completely blew out, everything from my neck down to my tailbone, and all that muscle, it just went. I couldn't function, I knew I'd never be the same again. I couldn't make cups of tea, couldn't put my clothes on.

All the counselling I've been given has shown me how to cope in this world

I became dependent on the medication I was taking, as well as the other drugs I was on, but since getting into recovery, I've basically changed my life. I'm a nice fella, and I know it's not cool, that life. I know now that the bigger man walks away. But I was only a kid when I was in it, and that was the only way I knew how to defend myself, because I was no good at talking. All the counselling I've been given has shown me how to cope in this world. I have to really go with the things they taught me in order to deal with everyday life, so I can go out and chat with people.

The chats I've had here at CAMDAS are unlike anywhere else. The things I've learned

through counselling, it's crazy. I listen to meditations every day and learn different strategies to keep myself calm. Nowadays if something annoys me, I won't snap. I'm more relaxed. On a day-to-day basis, if there's a course on here, I'll always go to that, but otherwise I'll come in and do some painting, meditate and we always get some type of talking in, to see how everybody is. You can relax, you can do whatever you like, depending on wherever your head is. The best thing I've learned here is about drug control, what drugs will do to you in the long run, how not to abuse them, how to know your triggers. I had to stop hanging around with all my old friends because a lot of them would be in addiction, on heroin and drugs I was never into. It's been really hard, and I feel guilty, but I had to do it for myself.

It's completely changed my life

Even if I'm in pain, I make sure I come in every day. It's nice and peaceful, here. There's no egos, you can't feel any bad vibes – it's all mellow. I can't ask for much more. It's lovely here and when I go home, it's lovely there. It's completely changed my life. I'm in a better headspace. I still have to take medication for my pain, but I know someday I will come off it. I believe that I can do it. One hundred percent. Nowadays, whatever medication I get, I give it to my mother and she gives me the proper amounts, so I'm not tempted to take any extra. It's best that I stay living with my mam for the moment. My dad passed away a couple of years ago, and home is where the heart is. My mam's in recovery now too and we support each other.

I'm delighted with CAMDAS, I love it. I'd be lost if I didn't find this place. I have to say, they've helped me so much. Anything I need help with, like getting my medical card done, this vaccination thing, things that I find impossible to pick up the phone for, they help me with all that. It's really changed my life.

New Developments

While we continue to focus on delivering and maintaining existing services, MQI also seeks to identify the emerging needs of our clients and respond to increases in service demand. We consistently look to develop projects which will enhance our support to individuals, their families, and communities throughout Ireland. It should be noted that our progress on new developments could not be achieved without the support of our statutory funders and the generosity of our donors.

Young Person Creative Empowerment Programme

The Creative Empowerment project is 100% funded by a philanthropic foundation and works to serve the young people most at risk of falling into addiction and criminality. Creative Empowerment gives young clients the space to discover themselves through creativity, arts, and culture. Clients are facilitated to explore options they hadn't considered, to share and learn in safety, to grow and challenge themselves, and discover their talents - all aimed at building confidence in their skills and abilities. The Creative Empowerment Programme began in September 2021 and runs for blocks of 12 weeks.

Youth Support Worker

Stemming from the generosity of our donors, we were able to recruit an additional part-time Youth Support Worker in 2021 which will increase the support available to those between 18 - 25 who are accessing our services and to assist with the activities of the Creative Empowerment Programme.

“

The programme for young people at MQI makes me feel less alone. It's so nice to have a cup of tea and chat with people who understand what I'm going through.

Ryan, Young Person Creative Empowerment Programme

”



Goal
1

Deliver high impact, high quality services



Clients working on the garden at St. Francis Farm

Female-only Detox (St. Francis Farm)

In line with the objectives of the National Drug Strategy (2017 - 2025) to provide access to drug detox for vulnerable women coping with addiction, mental health issues, and homelessness, MQI provided a female-only detox programme at St. Francis Farm in April 2021. A high percentage of treatment centres are mixed gender and this can be intimidating for women in addiction, as many have experienced gender-based violence, physical or sexual abuse. Seven female clients were successfully admitted onto the programme. The entire group completed the 8-week detox and were offered post-detox supports tailored to their individual requirements.

The female-only detox initiative was shortlisted in the Equality Initiative of the Year category at the 2021 Irish Healthcare Awards.

LGBTQI+ Group (Aftercare)

In June 2021, an LGBTQI+ group was established as part of our Aftercare Service in collaboration with LGBTQI+ Ireland. This is a group which meets monthly and provides interpersonal support for those in recovery from addiction who also identify within the LGBTQI+ community.

Goal
1

Deliver high impact, high quality services

'Life After' Group (Aftercare)

In September 2021, MQI's Aftercare Service introduced a 'Life After' group for clients who have completed their treatment programme. This group focuses on life skills, group work and networking within the community via various creative, cultural, and athletic activities. The group aims to support clients in maintaining their recovery journey and allows them to connect with others who share similar experiences.

Expansion of MQI CRIS

In response to the increased need of support in North County Wicklow, MQI was supported by the ECRDATF to open a new support service in Greystones. This service offers appointment-based one-to-one keywork and case management support to individuals 18 years old and over in the Greystones area.

CAMDAS

The services of Cavan Drug & Alcohol Trust CLG came under the umbrella of MQI in January 2021 and is now known as MQI CAMDAS (Cavan and Monaghan Drug & Alcohol Service). The project aims to address issues of drug and alcohol misuse through the provision of information, support, training and services available to individuals, families, and the wider community in the Cavan and Monaghan region. This service was launched in September 2021 by Minister of State of Public Health Frank Feighan TD.

"If I didn't go to MQI I'd probably be dead. The biggest thing for me was being able to cry and be vulnerable around a group of people."

Liam, Recovery Services Client



Goal
1

Deliver high impact, high quality services

Research and Advocacy

MQI continuously gathers and presents evidence on client needs in order to improve the design and delivery of addiction and homeless supports throughout Ireland. Informed by our own research, MQI endeavors to increase public awareness, comment on national homeless and addiction policy, and advocate for change.

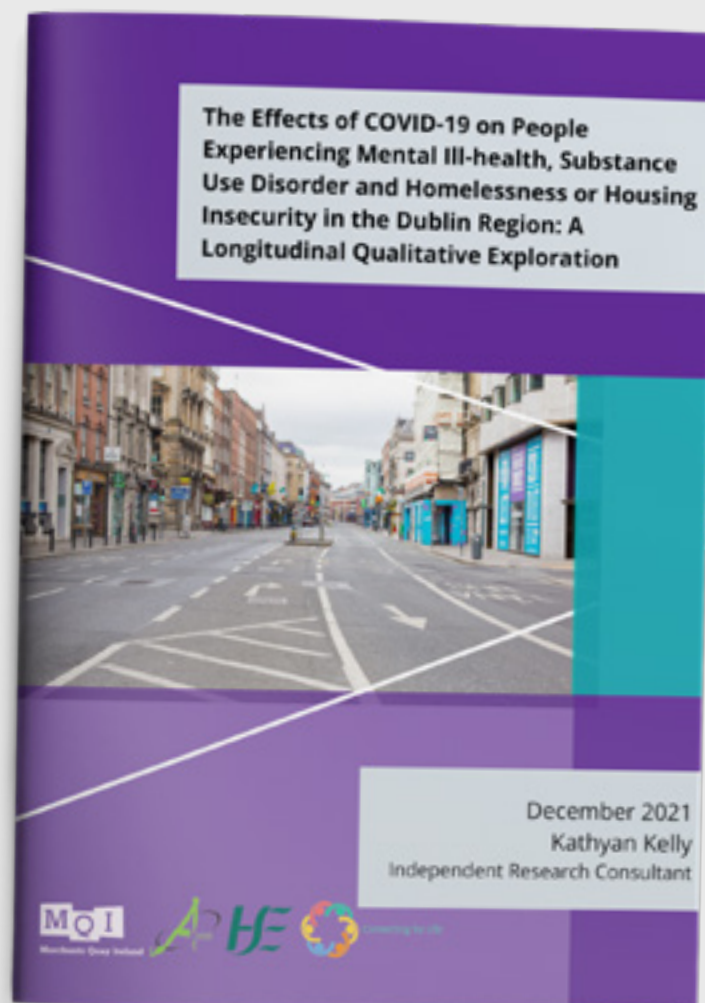
MQI Commissioned and Participated in the following Research Studies

The Effects of Covid-19 on people experiencing mental ill-health, substance use and/or homelessness in Dublin: Phase 2

Given the continuation of the pandemic into 2021, MQI successfully applied for a grant through the HSE National Office for Suicide Prevention – Connecting for Life Programme to fund a second phase of this qualitative Dublin-based research study which sought to explore the effects of Covid-19 for people experiencing mental ill-health, substance use disorder and/or homelessness conducted by Kathyan Kelly. These three factors (housing, substance use and mental ill-health) are all risk factors for suicide as identified in the Connecting for Life (CfL) National Strategy to Reduce Suicide.

Residential treatment outcomes (A mixed methods study) by Kathyan Kelly

This study was a small mixed-methods study which examined outcomes for service users who accessed Merchants Quay Ireland CLG residential services ending in December 2020. The quantitative element of the study examined demand for residential services overall, as well as documenting outcomes for service users who completed one or more elements of a residential programme.



Goal
2
Influence
policy makers
and the public

European Syringe Collection and Analysis Project Enterprise 'ESCAPE' Research Project

MQI worked in partnership with the HSE National Social Inclusion Office and the HSE Drug Treatment Centre who planned and oversaw the first pilot project to analyse used syringes. Syringe analysis allows healthcare providers and policy maker's access to rapid and accurate data regarding changing drug trends. The objective of this pilot project was to report on emerging drugs contained in syringes analysed to the EU ESCAPE project.

Advocacy for Gender-Specific Services

In September 2021, MQI published a briefing paper entitled A Space of Her Own, and created an online petition which called on the government to support the provision of gender-specific homeless and addiction services for women. Women are often unable or unwilling to access existing services. Higher rates of gender-based violence, sex work and coercive control among women can leave them too ashamed, stigmatised and afraid to seek the help they need. International research shows that female-only spaces facilitate greater emotional and physical safety for women, especially those who have experienced trauma and abuse. MQI advocated for the urgent delivery of a female-only wellness centre which could respond to the complex challenges faced by women experiencing homelessness and addiction. Our petition received over 2,500 signatures in support of this endeavour.

MQI CEO Paula Byrne presented A Space of Her Own to Fiona O'Loughlin, chair of the Irish Women's Parliamentary Caucus, on September 9th, 2021. Early in 2022, plans were in place to open an all-female service ('Jane's Place') which will offer inclusive and practical one-to-one support for women dealing with homelessness and addiction. MQI remains committed to developing a safe haven in order to support more vulnerable women.



It's been a tough year, I would be lost without Merchants Quay, without my keyworker, without the other services too. It's been hard, but we just have to keep going, you know? There's no point in lying down and giving up.

Sharon, Homeless Services Client

Goal
2

**Influence
policy makers
and the public**

Naomi's Story: MQI Client

MQI client Naomi talks about her difficulty accessing supports in the city and navigating the barriers she faces as a woman in addiction

“ I have five kids, and when myself and their father finished several years ago, I was struggling with the five of them on my own. We lost the house and I started drinking to cope.

My kids ended up living down with my da, but he's an alcoholic too, and eventually became homeless as well. My ex got full custody of the kids, and I don't see them at all anymore, which is really difficult. I think I spent four months solidly crying over the loss of my kids.

At the moment, I have to drink in the morning, I need it straight away. I'm on six bottles of wine a day, and more if I get vodka. I cleaned the hostel room this morning and there were about twenty bottles. I'm not from Dublin city centre, so I didn't really know about Merchants Quay before I became homeless. But once I was on the streets, I was in town all the time, and able to go to them more. I'm in a hostel at the moment, which Merchants Quay helped me get into. I love the kitchen area and chatting to the staff there, they're really nice.

Nobody wants to sleep on the street

The fact that I'm addicted to alcohol sometimes makes it difficult for me to find a place that will allow drink in. I've slept on the streets an awful lot, in doorways, everywhere. It's hard, especially when you're on your own and as a woman, it's frightening. Nobody wants to sleep on the street, but sometimes it's the only option. I obviously want to stop drinking, but you can't just stop overnight, and it's difficult to do when your circumstances haven't changed.


The hostel is mostly fellas; there's only three girls in it. It's not too bad, but I would feel safer if I was with more women. Me and the other two girls have our rooms away from the fellas, at least.

I definitely feel judged as a homeless woman, and as a woman who drinks. I feel like everybody judges every homeless person, even if they're homeless themselves.

Sometimes I spend time with my da, because he's in my situation, homeless and addicted to alcohol. I'm kind of a bit stuck on my own at the moment, so I'll have a chat with anyone. I've filled out the forms to get into treatment, I just really want to stop drinking, you know? You lose so much time to addiction, but I've got a lot to live for, and I would really love help.

If there was a women's drop-in service, I would definitely use it. It'd be good to have a place to go in and talk things through and feel safe. I don't really access the services too much, as it is.

Sadly, Naomi is one of many women struggling with homelessness and addiction in Ireland. Research shows that for women to have the best chance of healing from the trauma of homelessness and addiction, they need the safety and security of a female-only space.



If there was a women's drop-in service, I would definitely use it. It'd be good to have a place to go in and talk things through and feel safe. I don't really access the services too much, as it is.

Naomi, Homeless Services Client

Our People



Our Community Outreach Team on the streets in Dublin

Our staff provide frontline services, practical supports, pathways towards recovery and innovative responses to clients struggling with substance use and homelessness. By the end of December 2021, a total of 177 staff members were employed across nationwide services and head office. Everyone working at MQI plays an important role in delivering services, raising funds, and upholding our core values. MQI staff worked diligently to ensure we had the capacity to deliver our services and support clients despite the challenges posed by Covid-19.

Volunteers

Due to Covid-19 restrictions, we had to suspend our individual and group volunteer programmes but we intend to re-start the volunteer programme in 2022.

Community Employment Schemes

Merchants Quay Project CE Scheme CLG'S Community Employment Scheme based in Athlone and Cavan is a dedicated drugs rehabilitation scheme. Participants are referred to the scheme by local practitioners such as Key Worker's and or Case Managers, Counsellor's, General Practitioners, Tier 4 Residential Treatment Centre practitioners, Health Service practitioners and Community Alcohol and Drugs Service (CADS). The role of the scheme is to

Goal
3

Building capacity, skills and knowledge to deliver strategic goals

assist participants to access appropriate treatments and supports and to enter or re-enter the labour market through the provision of relevant education, training and work experience on a fixed term basis through the CE Scheme.

Close links have been developed with the local Education Training Boards (ETB) which has seen a significant number of QQI accredited minor and major awards being delivered under the National Framework of Qualifications (NFQ), both on an individual basis and as part of a group. Some of the opportunities offered by the program are:

- Individual learner plan
- Relapse prevention and Stabilisation Groups
- Mindfulness
- Psycho-educational workshops
- Health and safety related training (i.e. Safe Pass, Manual Handling, First Aid Response)
- Internal and external work experience
- Educational and personal development courses
- Industry-recognised certifications (i.e SAOR Brief Intervention, ASSIT, SafeTalk, HACCP)
- Diet and nutrition
- Onward referral to Forklift Licence

The CE scheme provides important services for people who are committed to addressing their addiction, becoming drug free, and staying drug free. During these unprecedented times, it's vital that we provide consistent support for this vulnerable group. In 2021, we were able to continue smooth operation of the CE scheme despite Covid-19 challenges, adopting telecom and online workshops where needed.

Currently, MQI has a total of 22 CE Scheme participants, with 28 available places across our MQI CAMDAS and MQI DATS services.

Goal 3

Building capacity, skills and knowledge to deliver strategic goals

Results for the Financial Year *and* State of Affairs at 31 December 2021

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2021. The Statement of Financial Activities and Balance Sheet are set out on page 54 and 55 respectively.

In line with our Strategic Plan, MQI are committed to protecting and developing our income and sustainability. We are constantly seeking new opportunities and funding lines to maintain and grow our service offerings and support our future direction.

MQI is financed by a mix of statutory and voluntary funding. 2021 was an exceptional year for MQI raising a total income of €14.2m (2020 €17.5m) of donation in kind and MQI also received a donation of €400k (€500k in 2020) from the Immigrant Investment Programme (IIP), operated by the Department of Justice and Equality's Irish Naturalisation and Immigration Service, to support our goal of purchasing the building known as Riverbank, the main hub of our Dublin based services and other capital refurbishment projects.

“

There's nothing around for people staying on the streets. I was on the streets before Covid-19 started, and it's gotten harder and harder. It's heart breaking for the whole lot of us. You get more depressed than before. Life's hard enough sleeping on the streets, without something like this happening.

Mary, Homeless Services Client

”

Goal
4

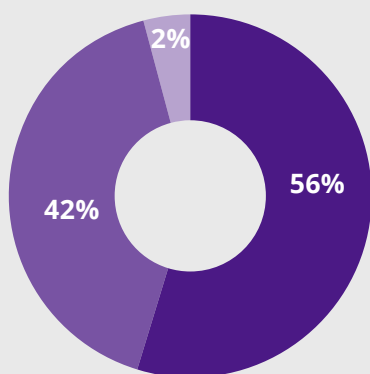
Develop a sustainable funding strategy

The remainder of this income was generated from various sources, including 42% from Statutory Government funding mainly from the HSE/ Dublin Regional Homeless Executive and the balance raised through our fundraising activities, other small income streams, and training. Fundraising generated €7.9m, making up 56% of our income for 2021.

Our work would not have been possible without the continued support from our state funders and voluntary funders. On behalf of MQI and the clients we support we would like to pay tribute to the generosity of all our donors in what was a difficult year. As a result of our fundraising income and expenditure management, 2021 was a positive year financially. This will allow MQI to focus on the implementation of our other strategic priorities and to ensure we provide the best care and service as possible to our clients whilst operating a sustainable and compliant organisation.

The Board of Directors also consider the need to provide against any future income shortfall and allow funds to be available to support service developments. The reserves are reviewed by the Audit & Risk Committee as part of a review and assessment of the organisation's risks. In accordance with the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

Income

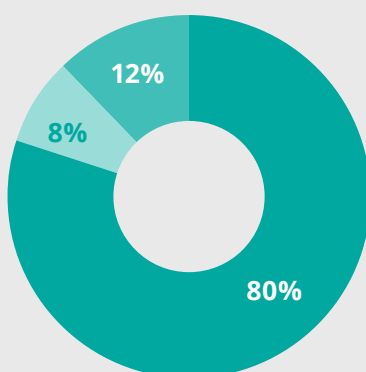


Statutory Funding ----- 56%

Voluntary ----- 42%

Other ----- 2%

Expenditure

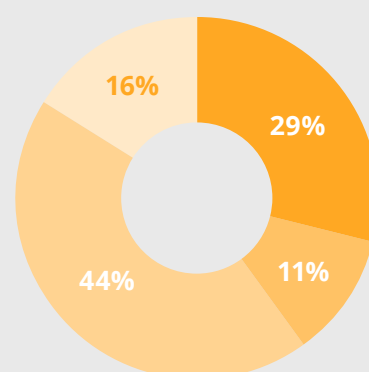


Core Services ----- 80%

Governance and Admin ----- 8%

Generating Fund and Advocacy ----- 12%

Services Expenditure



Homeless ----- 29%

Counselling ----- 11%

Addiction Services ----- 44%

Primary Health Care ----- 16%

Goal
4 Develop a sustainable funding strategy

Directors' Responsibility Statement

The directors are responsible for preparing the Directors' Report and the Financial Statements in accordance with the Companies Act 2014.

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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council ("relevant financial reporting framework"). 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 at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to;

- select suitable accounting policies for the company financial statements and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- state whether the financial statements have been prepared in accordance with the 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 the company keeps adequate accounting records. These records must correctly explain the transactions of the company, and ensure at any time that the assets, liabilities, and financial position (profit or loss) of the company can be determined with reasonable accuracy. The records also ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. The directors are also responsible for safeguarding the assets of the company, and ensure reasonable steps are taken 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.

Independent Auditor's Report



Deloitte Ireland LLP
Chartered Accountants &
Statutory Audit Firm

Independent auditor's report to the members of Merchants Quay Ireland CLG

Report on the audit of the financial statements

Opinion on the financial statements of Merchants Quay Ireland CLG (the 'company')

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 2021 and of the surplus for the financial year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

The financial statements we have audited comprise:

- the Statement of Income and Retained Earnings;
- the Balance Sheet;
- the Cash Flow Statement; and
- the related notes 1 to 21, including a summary of significant accounting policies as set out in note 1.

The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council ("the relevant financial reporting framework").

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 described below in the "Auditor's responsibilities for the audit of the financial statements" section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, 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.

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Independent auditor's report to the Members of Merchants Quay Ireland CLG

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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.

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Independent auditor's report to the Members of Merchants Quay Ireland CLG

Responsibilities of directors

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 otherwise comply with the Companies Act 2014, 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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 IAASA's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf.

This description forms part of our auditor's report.

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Deloitte Ireland LLP
Chartered Accountants &
Statutory Audit Firm

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Independent auditor's report to the Members of Merchants Quay Ireland CLG

Report on other legal and regulatory requirements

Opinion on other matters prescribed by the Companies Act 2014

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

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion 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.

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

Use of our report

This 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.

Brian Murphy
For and on behalf of Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House, Earlsfort Terrace, Dublin 2

Date 5 July 2022

Statement of Financial Activities

Statement of financial activities for the financial year ended 31 December 2021

	Notes	Designated Funds 2021 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total Funds 2021 €	Designated Funds 2020 €	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total Funds 2020 €
Income from:									
Charitable activities	4	-	-	5,739,004	5,739,004	-	-	6,161,018	6,161,018
Donations and legacies	5	-	6,884,553	1,048,975	7,933,528	-	6,623,092	4,044,991	10,668,083
Other incoming resources	6	-	205,665	401,500	607,165	-	161,656	500,000	661,656
Total Income		-	7,090,218	7,189,479	14,279,696	-	6,784,748	10,706,009	17,490,757
Expenditure on:									
Charitable activities	7	-	2,157,878	6,193,659	8,351,537	-	2,209,767	6,866,953	9,076,720
Raising funds	8	-	1,986,440	-	1,986,440	-	1,787,340	-	1,787,340
Total Expenditure		-	4,144,318	6,193,659	10,337,977	-	3,997,107	6,866,953	10,864,060
Net income/ (expenditure) before taxation and transfers	10	-	2,945,900	995,820	3,941,720	-	2,787,640	3,839,056	6,626,696
Taxation	18	-	-	-	-	-	-	-	-
Transfer between funds	17	2,882,365	(2,882,365)	-	-	2,712,161	(2,712,161)	-	-
Net income/ (expenditure) Other recognised gains		2,882,365	63,535	995,820	3,941,720	2,712,161	75,479	3,839,056	6,626,696
Actuarial gain in respect of the pension scheme	16	-	103,535	-	103,535	-	(10,005)	-	(10,005)
Net movement in funds		2,882,365	167,070	995,820	4,045,254	2,712,161	65,474	3,839,056	6,616,691
Reconciliation of funds									
Total funds brought forward	17	7,944,375	565,650	4,443,703	12,953,728	5,232,214	500,176	604,647	6,337,037
Total funds carried forward	17	10,826,740	732,720	5,439,523	16,998,983	7,944,375	565,650	4,443,703	12,953,728

Balance Sheet

Balance Sheet as at 31 December 2021

	Notes	2021 €	2020 €
Fixed assets			
Tangible assets	11	3,729,983	3,802,813
Current assets			
Debtors		706,787	1,039,297
Cash at bank and in hand	12	12,749,327	8,430,234
		13,456,114	9,469,531
Creditors:			
Amounts falling due within one year	13	(527,215)	(553,403)
Net current assets		12,928,899	8,916,128
Net Assets Excluding Pension Asset		16,658,882	8,916,128
Net pension asset	16	340,101	234,787
Net Assets Including Pension Asset		16,998,983	12,953,728
Funds of the charity			
Restricted funds	17	5,439,523	4,443,703
Unrestricted fund	17	732,720	565,650
Designated funds	17	10,826,740	7,944,375
		16,998,983	12,953,728

The financial statements were approved and authorised for issue by the Board
of Directors on 15th June 2022 and signed on its behalf by:

DocuSigned by:
Ray Langton
23-Jun-2022
(12978077C90047B)...

Ray Langton
Director

DocuSigned by:
Derek Bell
23-Jun-2022
(5632A4D904C0F4F5)...

Derek Bell
Director

Statement of Cash Flows

Reconciliation of net income to cash used in charitable activities

	2021 €	2020 €
Net income for the financial year	3,941,719	6,626,696
Depreciation	124,536	19,626
Decrease/(increase) in debtors	318,229	(506,113)
(Decrease)/increase in creditors	(11,907)	(226,232)
Capital Expenditure & Disposals	(51,706)	(3,813,500)
Defined benefit pension scheme costs	(1,778)	(2,753)
Net Cash Flow from charitable activities	4,319,093	2,097,724

Cash flows from charitable activities

Net cash flows from charitable activities	4,319,093	2,097,724
Net increase in cash and cash equivalents in the reporting year	4,319,093	2,097,724

Cash and cash equivalents in the beginning of the reporting year	8,430,233	6,332,509
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Cash and cash equivalents at the end of reporting year	12,749,327	8,430,233
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Net debt

The company had no borrowings or obligations under finance leases as at 31 December 2021 (2020: none).

Notes to the Financial Statements

Notes to the financial statements for the financial year ended 31 December 2021

1 Accounting Policies

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

Basis of Preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard applicable in the UK (which has been recognised as best practice for financial reporting by charities in Ireland) and Republic of Ireland (FRS 102), issued by the Financial Reporting Council, and the Companies Act 2014.

Merchant's Quay Ireland CLG is a company incorporated in Ireland under the Companies Act 2014. The address of the registered office is 24 Merchants Court, Merchant's Quay, Dublin 8. The nature of the company's operations and its principal activities are set out in the Directors Report on pages 5 to 22. In accordance with Section 1180(8) of the Companies Act, 2014, the company is exempt from including the word "Limited" in its name. The company is limited by guarantee and has no share capital. In prior years, companies not trading for gain for the members were not within the scope of company law requirements with regard to formats and content of financial statements which applied to for profit companies thus permitting the adoption of a format appropriate to a charity. Accordingly, the Society adopted and reported its performance in accordance with the format provided for in the Charities SORP and in particular reports its performance for the financial year in the format of the SORP's Statement of Financial Activities (SOFA).

The financial statements are presented in euro.

Going Concern

The financial statements are prepared on a going concern basis and further detail is included in note 2 of the financial statements.

Tangible Fixed Assets

The cost of tangible fixed assets is their purchase price. Tangible fixed assets are shown at cost less accumulated depreciation.

Depreciation is calculated in order to write off the cost of tangible fixed assets over their estimated useful lives by equal annual instalments. The estimated useful lives of tangible assets by reference to which depreciation has been calculated are as follows:

Category	Basis	Rate per annum
Premises	Straight line	3%
Motor vehicles	Straight line	20%

The financial statements are prepared on a going concern basis and further detail is included in note 2 of the financial statements.

Income

- i** Income from voluntary donations and similar income is recognised when received.
- ii** Grants from the government and other agencies have been included as income from activities in furtherance of the charity's objects and accounted for on a receivable basis.
- iii** Legacies are included when the amount is to be received is probable and can be measured with certainty.
- iv** Interest and tax relief on qualifying donations income is recognised on a receivable basis.
- v** Revenue refunds in respect of tax relief on voluntary donations are recognised on a receivable basis in so far as the receivable can be measured reliably.
- vi** Other income reflects money received from training and any voluntary contributions made by the users of the service on a cash received basis

Gifts In Kind

Gifts which are deemed non-material are not included in the financial statements. Gifts in kind that can be valued reliably and are greater than €500 will be included in the financial statements. Exceptions to this minimum amount are cash vouchers received as gifts which will be recognised at their value and also gifts received where MQI would have had to bear the cost otherwise.

Expenditure

Charitable activities comprises expenditure incurred that are directly related to the implementation of programmes and the activity of the company. Expenditure is recognised in the period to which it relates. Expenditure incurred but unpaid at the balance sheet date is included in accruals and other creditors.

Expenditure on raising funds comprise all expenditure incurred by Merchant's Quay Ireland on raising funds for the organisation's charitable activities.

Retirement benefits

Defined benefit pension scheme assets are measured at fair value. Defined benefit pension scheme liabilities are measured on an actuarial basis using the projected unit method. The excess of scheme liabilities over scheme assets is presented on the balance sheet as a liability net of related deferred tax. The defined benefit pension charge to operating profit comprises the current service cost and past service costs. The excess of the expected return on scheme assets over the interest cost on the scheme liabilities is presented in the income and expenditure account as other finance income. Actuarial gains and losses arising from changes in actuarial assumptions and from experience surpluses and deficits are recognised in the statement of total recognised gains and losses for the financial year in which they occur.

The fair value of quoted securities held as scheme assets was determined using the year-end bid price.

The defined contribution pension charge to the income and expenditure account comprises the contribution payable to the scheme for the year.

Debtors

Known bad debts are written off and specific provision is made for any amount, the collection of which is considered doubtful.

Leasing Commitments

Operating lease costs are charged to the statement of financial activities as incurred.

Fund Accounting

The following funds are operated by the Charity:

General Funds - unrestricted

General Funds represent amounts which are expendable at the discretion of the Board of Directors in furtherance of the objective of the charity 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 Board of Directors for particular purposes.

Restricted Funds

Restricted funds represent income, which has been received and recognised in the financial statements, which is subject to specific conditions imposed by the donors or grant making institutions.

Reserves Policy

In order to secure the long term viability of Merchant's Quay Ireland CLG and to maintain the smooth operation of the organisation, it is critical to ensure that the organisation has adequate reserves.

The level of reserves is required to cover the following activities of the organisation:

- Provide funding for sustainable programmes.
- Meet contractual liabilities such as lease agreements, statutory staff payments and payments to creditors.
- Working Capital Requirements.
- Maintain a required level of funding available for programmes during times of financial difficulty where fundraising income is diminished.
- Meet unanticipated expenses such as repairs and maintenance, currency variances and legal costs.
- Cover day to day expenditure of Merchant's Quay Project.
- Ensure there is adequate funding should any winding up costs ever arise.
- Provide for any other unanticipated expenditure of significance.

The board has adopted a reserves policy based on foreseeable expenditure and in particular, long-term commitments. In 2021 the designated reserves are at €10.8m which has been set aside towards the reserves policy goal of €6.4m which would allow operation of the

organisation for 6 months, based on running costs and programme expenditure. The board also designated funds towards the development of new services in line with strategic priorities and core refurbishment costs needed over the coming years.

Financial Instruments

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into.

Financial assets and liabilities

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar instrument.

Financial assets and liabilities are only offset in the balance sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the entity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are recognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the entity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the entity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are recognised only when the obligation specified in the contract is discharged, cancelled or expires.

Foreign Currencies

Transactions are recorded at the rates of exchange ruling at the date of transaction. Assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. Foreign exchange gains and losses are dealt with in the statement of financial activities in the financial year in which they occur.

Taxation

The company has been granted charitable status by the Revenue Commissioners and is therefore exempt from taxation.

2 Going concern

The financial statements have been prepared on a going concern basis. In particular, the Board recognises the organisation's dependence on statutory funding, fundraising and other grants in order to deliver its core services.

Given the company's main sources of income are currently from statutory sources and fundraising activities, it is possible that the company's operations could be affected if its incoming resources are disrupted due to external economic factors. The company had net current assets of €12.9m (2020: €8.9m), including €12.7m (2020: €8.4m) in cash at bank.

Over the last number of years the board have worked to ensure the organisation has sufficient reserves following guidance in the governance code, due to these efforts the reserves position at year end means that there is no immediate threat to the going concern status of the company, provision of services remains reliant on funding from statutory sources continuing at the same or enhanced levels in the future.

Management and the Board have reviewed the organisation's forecasts and projections, taking account of the anticipated impact and economic uncertainties. The Board consider that the forecasts and projections, together with the reserves held, demonstrate that the Board has a reasonable expectation that the company has adequate resources to operate within the level of its current cash flows and reserves for the foreseeable future (at least twelve months from the date of approval of these financial statements).

Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Accordingly, these financial statements do not include any adjustments to the carrying amount and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

3 Critical accounting judgements and key sources of estimation uncertainty

In the application of the Company's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Critical judgements in applying the Company's accounting policies

The following are the critical judgements, apart from those involving estimations (which are dealt with separately below), that the directors have made in the process of applying the company's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Defined Benefit Pension Scheme Obligation

The organisation has a defined benefit pension scheme in operation. There are estimates with respect to certain key assumptions made in calculating the actuarial accrual relating to the scheme including the discount rate and inflation rate as disclosed in note 16.

4 Charitable activities

	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total Funds 2021 €	Total Funds 2020 €
Drug treatment services	-	3,770,526	3,770,526	3,715,738
Counselling and support	-	1,968,478	1,968,478	2,445,280
Total Income	-	5,739,004	5,739,004	6,161,018

The Department of Justice and Equality through the Probation Service provided current funding in the amount of €183,000 (€183,000 in 2020). Funding is granted for a 12-month period and is restricted in accordance with the terms and conditions, including schedule 1 of the

funding agreement. Funds are for the provision of addiction treatments services and costs apply to all payroll, administration, direct and indirect costs. There has been no difference in the grant taken to income and the cash received in the period. TUSLA - Child and Family Agency funded €28,350 in 2021 (€27,000 in 2020) funds have been spent in full in the financial year.

Analysis of government grant income

	2021 €	2020 €
Health Services Executive	2,464,157	2,343,147
Irish Prison Services	999,857	1,052,455
Department of Justice and Equality through the Probation Service	183,000	183,000
South inner city local drugs task force	62,082	71,392
South East regional drugs task force	158,452	161,952
Midlands regional drug task force – Health Services Executive	524,984	524,984
Dublin City Council – Dublin Regional Homeless Executive	* 1,097,416	1,572,068
East Coast Regional Drugs Task Force	217,026	191,743
Tusla	28,350	27,000
North East Regional Drugs & Alcohol Task Force	3,681	33,277
	5,739,004	6,161,018

*This figure includes €Nil (474k in 2020) relating to discontinued operations of the Night Café which ceased its operations within MQI from March 2020.

5 Donations and legacies

	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total Funds 2021 €	Total Funds 2020 €
Individual giving	5,845,630	664,463	6,510,093	6,698,798
Legacies	896,495	-	896,495	574,935
Corporates and trusts	76,655	347,059	423,714	218,725
Other	65,203	-	65,203	78,766
In Kind Donation	570	37,453	38,023	3,096,860
Total Income	6,884,553	1,048,975	7,933,528	10,668,083

Included in In Kind Donation in 2020 is an amount of €3.075m donation in kind to support our 2020 goal of owning the building known as Riverbank, the main hub of our Dublin based service.

6 Other incoming resources

	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total Funds 2021 €	Total Funds 2020 €
Client contributions	167,249	-	167,249	139,706
Bank interest received	108	-	108	1,150
Sundry income*	38,308	401,500	439,808	520,800
	205,665	401,500	607,165	661,656

* Included in 2021 sundry income is a €400k (2020 €500k) from the Immigrant Investment Programme (IIP) operated by the Department of Justice and Equality's Irish Naturalisation and Immigration Service which was used towards capital projects such as the purchase of our Dublin based location known as Riverbank House.

7 Expenditure on charitable activities

	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total Funds 2021 €	Total Funds 2020 €
Drug treatment services	971,036	4,065,525	5,036,561	5,022,605
Counselling and support *	1,186,842	2,128,134	3,314,976	4,054,115
Total Expenditure	2,157,878	6,193,659	8,351,537	9,076,720

The total support costs for MQI for 2021 were €323,082, these have been apportioned across the above charitable activities in the following methods:

- Per the agreement in the SLA relating to that service
- The balance has been allocated as a portion of state funded expenditure per service against total state funded expenditure.

*This figure includes € Nil (2020 €497k) relating to costs associated with discontinued operations of the Night Café which ceased its operations within MQI from March 2020.

8 Raising funds

	Campaign Costs 2021 €	Staffing Costs 2021 €	Overheads Costs 2021 €	Total Costs 2021 €	Total Costs 2020 €
Individual Giving	1,425,164	384,568	121,464	1,931,196	1,735,155
Legacies	-	20,932	6,690	27,622	26,093
Corporates and Trusts	-	20,932	6,690	27,622	26,092
Total Expenditure	1,425,164	426,433	134,834	1,986,440	1,787,340

9 Employees

	2021 Number	2020 Number
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The average numbers of employees during the financial year were:

Administration and social workers	168	183
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The number of employees whose ongoing emoluments (including allowances but excluding any employer pension contributions) that were greater than €60,000 is as follows:

	2021 Number	2020 Number
€60,000 - €70,000	-	2
€70,001 - €80,000	-	2
€80,001 - €90,000	4	1
€90,001+	1	1
	5	6

Directors are not remunerated for their work on the Board nor can they be appointed to any salaried position at the company. No expenses were paid to Directors during the financial year.

The key management personnel at the company comprises of the Directors and the Executive Team. The total remuneration costs for the organisation of the key management personnel were €635,174 (2020: €532,114) which included salaries, PRSI, pension and allowances. The increase is due to vacant Executive Team roles being filled.

	2021 €	2020 €
Employment costs		
Wages and salaries	5,666,046	6,216,459
Social welfare costs	603,103	627,750
Defined benefit pension costs	-	-
Defined contribution pension costs (Note 16)	120,453	108,699
Death in service costs	44,212	46,035
	6,433,814	6,998,943

Included in the above costs is € Nil (2020: €131,888) in relation to redundancies during the year.

10 Net income

Net income is stated after charging:	2021 €	2020 €
Directors' remuneration	-	-
Depreciation	124,536	19,626
Operating leases	212,154	136,327

11 Tangible assets

	Premises €	Motor Vehicles €	Total €
Cost			
At 1 January 2021	3,800,000	88,549	3,888,549
Additions	-	51,706	51,706
At 31 December 2021	3,800,000	140,255	3,940,255

Depreciation

At 1 January 2021	15,376	70,360	85,746
Charge for the financial year	117,624	6,912	124,536
At 31 December 2021	133,000	77,272	210,272

Net book values

At 31 December 2021	3,667,000	62,983	3,729,978
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Net book values

At 31 December 2020	3,784,624	18,184	3,802,808
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12 Debtors

Amounts falling due within one year:	2021 €	2020 €
Other debtors (Note 14)	420,612	860,812
Prepayments	286,175	178,485
	706,175	1,039,297

13 Creditors

Amounts falling due within one year:	2021 €	2020 €
Trade creditors	252,786	337,508
Accrued expenses	160,593	193,429
Deferred income	80,000	-
Creditors PAYE/PRSI		-
Amount due to SFHA (Note 15)	14,036	14,516
Other creditors	19,800	7,950
	447,460	553,403

14 Financial instruments

	2021 €	2020 €
Financial Assets:		
Measured at undiscounted amounts receivable Debtors (Note 12)	706,914	860,812
Amount due to MQPCE (Note 13)	245	-
	707,159	860,812
Financial Liabilities:		
Measured at undiscounted amounts payable Creditors (Note 13)	252,786	337,508
Amount due to SFHA / Client a/c (Note 13)	14,036	14,516
	266,822	1,212,836

15 Related party transactions

The Directors of the Company are also Directors of St Francis Housing Association (SFHA). The Directors of the Company along with additional Directors are also Directors of Merchants Quay Project CE Scheme Ltd (MQPCE). The Members on behalf of the Order of The Friars Minor have effective control over all three companies.

The transactions during the financial year were as follows:	2021 €	2020 €
Repayments from MQPCE	-	-
Loans to MQPCE	(245)	235
Amounts owed to SFHA	14,281	14,281
Amounts owed to Client Holding a/c	126	-

16 Retirement benefit scheme

The pension entitlements of eligible employees arise under a defined contribution and a defined benefit scheme. The pension entitlements under the defined benefit scheme are based on final pensionable pay and are secured by contributions by the Company to a separately administered group pension fund operated by the Order of Friars Minor in Ireland. The scheme's actuary has split the assets and liabilities of the scheme between the various participating entities, for the financial year ended 31 December 2021. It is on this basis that the pension liability has been recognised in the financial statements of Merchant's Quay Ireland CLG.

The assets of the defined benefit pension scheme are held separately from those of the Company. The scheme provides retirement benefits on the basis of the member's final salary. The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. On 1 January 2006 the scheme was closed to new entrants. The only member of the scheme has retired.

The most recent valuation was at 30 December 2021 and is available for inspection by the scheme members but not for public inspection. The last triennial funding valuation was carried out at 30 June 2019.

The Company also operates a defined contribution scheme to provide benefits for new employees. Contributions made to the defined contribution scheme during the financial year amounted to €120,453 (2020: €108,699). The contributions in relation to the two schemes payable at the financial year-end was €Nil (2020: €Nil).

The actuarial valuation as at 31 December 2021 was prepared for by a qualified independent actuary, using the projected unit method. The main financial assumptions used in the valuation were:

Basis of expected rate of return on scheme assets

The overall expected return on assets was derived as follows:

- Bonds: The return available on the ML > 5 year Euro Government Bond Index at 31 December 2021 of 1.20%.
- Equities: The return available on the ML > 10 year Euro Government Bond Index at 31 December 2021 plus an equity risk premium of 4.80%.
- Property: The return available on the ML > 10 year Euro Government Bond Index at 31 December 2021 plus a property risk premium of 4.30%.
- Other: The ECB interest rate, 0% at 31 December 2021.

The main financial assumptions used in the valuation of the scheme liabilities are:

	2021 %	2020 %
Rate of increase in salaries		n/a
Rate of increase in pension payment	0.0%	-
Discount rate of scheme liabilities	1.3%	.80%
Inflation assumption	2.1%	1.1%

Mortality assumptions

Assumptions regarding future mortality are set based on advice from published statistics and experience. The average life expectancy in years for a pensioner retiring aged 65 is as follows:

	2021 %	2020 %
Retiring at 31 December 2021		
Male	21.7	21.7
Female	24.2	24.2

Retiring at 31 December 2021

Male	24.2	24.2
Female	26.2	26.2

Risks and rewards arising from the assets

At 31 December 2021 the scheme assets were invested in a diversified portfolio that consisted primarily of equities and bonds.

The market value of the scheme assets and the expected long term return therein are as follows:

	Rates at 31-Dec 2021 %	At 31-Dec 2021 €	Rates at 31-Dec 2020 %	At 31-Dec 2020 €
Equities	4.8	202,270	4.8	335,019
Bonds	1.2	283,067	1.2	170,037
Property	4.3	12,738	4.3	-
Other	0.0	327,305	0.0	262,747
Total market value of assets		825,380		767,803

The following amounts were measured at 31 December 2021:

The amounts recognised in the balance sheet are as follows:	2021 €	2020 €
Fair value of scheme assets	825,380	767,803
Present value of scheme liabilities	(425,281)	(533,016)
Pension asset in the balance sheet	340,099	234,787
Net pension asset	340,099	234,787

The amounts recognised in the Statement of Financial Activities ("SOFA") are as follows:	2021 €	2020 €
Interest cost	(4,264)	(6,276)
Expected return on scheme assets	6,042	9,029
Other finance costs	1,778	2,753
Current service cost – included in other operating costs	-	-
	1,778	2,753

The amounts recognised in the Statement of Financial Activities are as follows:

	2021	2020
	€	€
Actual return less expected return on pension scheme assets	76,684	18,893
Experience gains and losses arising on the scheme liabilities	(3,367)	(2,898)
Changes in assumptions underlying the present value of the scheme liabilities	30,218	(26,000)
Actuarial gain recognised in the statement of financial activities	103,535	(10,005)

Movement in scheme assets and liabilities

	Pension assets	Pension liabilities	Pension surplus
	2021	2021	2021
	€	€	€
At 1 January 2021	767,803	(533,016)	234,787
Current service cost	-	-	-
Interest on scheme liabilities	-	(4,264)	(4,264)
Expected return on scheme assets	6,042	-	6,042
Actual less expected return on scheme assets	76,684	-	76,684
Experience gains on liabilities	-	(3,367)	(3,367)
Contributions by employer	-	-	-
Changes in assumptions	-	30,218	30,218
Benefits Paid	(25,148)	25,148	-
At 31 December 2021	825,380	485,281	340,101

	2020	2020	2020
	€	€	€
At 1 January 2020	765,029	(522,990)	242,040
Current service cost	-	-	-
Interest on scheme liabilities	-	(6,276)	(6,276)
Expected return on scheme assets	9,029	-	9,029
Actual less expected return on scheme assets	18,893	-	18,893
Experience gains on liabilities	-	(2,898)	(2,898)
Contributions by employer	-	-	-
Changes in assumptions	-	(26,000)	(26,000)
Benefits Paid	(25,148)	25,148	-
At 31 December 2020	767,803	(533,016)	234,787

17 A / Reconciliation of movements in funds

	Unrestricted Funds €	Designated Funds €	Restricted liabilities €	Total €
Balance as at 1 January 2021	565,650	7,944,375	4,443,703	12,953,728
Net income				
Other recognised income	2,945,900	-	995,820	3,941,719
Actuarial (Loss)/Gain in respect of the Pension Scheme	103,535	-	-	103,535
Transfer of funds	(2,882,365)	2,882,365	-	-
Balance as at 31 December 2021	732,720	10,826,740	5,439,523	16,998,983

The current balance in the designated fund comprises of amounts set aside by the Board of Directors to establish minimum reserves equivalent to at least 6 months expenses in accordance with the reserves policy. The current reserve's objective is €6.4m.

In 2021 the Board designated a transfer of €2.88 (€2.7m 2020) from unrestricted reserves into designated reserves in order to comply with this policy and towards projects in line with the organisations strategic objectives and new developments.

In respect of prior financial year:	Unrestricted Funds €	Designated Funds €	Restricted liabilities €	Total €
Balance as at 1 January 2020	500,176	5,232,214	604,647	6,337,037
Net income	2,787,640	-	3,839,056	6,626,696
Other recognised income	-	-	-	-
Actuarial (Loss)/Gain in respect of the Pension Scheme	(10,005)	-	-	(10,005)
Transfer of funds	(2,712,161)	2,712,161	-	-
Balance as at 31 December 2020	565,650	7,944,375	4,443,703	12,953,728

17 B / Analysis of net assets between funds

	Unrestricted Funds €	Designated Funds €	Restricted Funds €	Total 2021 €	Total 2020 €
Tangible fixed assets	62,983	-	3,667,000	3,729,983	3,802,813
Current assets	856,851	10,826,740	1,772,523	13,546,114	9,469,531
Current liabilities	(527,215)	-	-	(527,215)	(553,403)
Long term asset	340,101	-	-	340,101	234,788
	732,720	10,826,740	5,439,523	16,998,983	12,953,728

18 Taxation

The Company received Charitable Tax Status in September 1992 consequently no provision for corporation tax is necessary.

The Company is compliant with all other taxes and held a valid tax clearance certificate for the year 2021.

19 Ultimate controlling party

The members and directors of the Company at 31 December 2021 apart from Mr Ray Langton, Mr Brian Melaugh, Dr Joanne Fenton, Mr Derek Bell, Mr David Kiely, Ms Margaret Hennessy, Ms Cliona Ni Cheallaigh and Ray Jenkins are members of the Order of Friars Minor.

20 Commitments

Total future minimum lease payments under non-cancellable operating leases as follows:

	2021 €	2020 €
Leasehold Premises		
Within one year	131,781	151,657
In two to five years	59,547	207,731
More than five years	-	-
	191,327	359,388

21 Subsequent events

There were no other subsequent events since the financial year end.

Unaudited detailed summary income and expenditure account for the financial year ended 31 December 2021

The supplementary information does not form part of the statutory financial statements and therefore does not fall within the scope of the audit.

	2021 €	2020 €
Income		
Health Services Executive	2,464,157	2,376,424
Irish prison services	999,857	1,052,455
Department of Justice and Equality through the Probation Service – Note (i)	183,000	183,000
South Inner City Local Drugs Task Force	62,082	71,392
South East Regional Drugs Task Force	158,452	161,952
Midlands Regional Drug Task Force – Health services executive	524,984	524,964
East Coast Regional Drugs Task Force	217,025	191,743
Dublin City Council / Dublin Regional Homeless Executive	1,097,416	1,572,068
Tusla (iii)	28,350	27,000
North East Regional Drugs & Alcohol Task Force		-
Donations and other income (ii)	8,544,373	11,329,739
	14,279,696	17,490,757
Expenditure	10,337,977	10,864,060
Operating income for the financial year	3,941,719	6,626,677

Note (i) Department of Justice and Equality through the Probation Service

Current Funding

The Department of Justice and Equality through the Probation Service provided current funding in the amount of €183,000 (€183,000 in 2021). Funding is granted for a 12-month period and is restricted in accordance with the terms and conditions, including schedule 1, of the funding agreement. Funds are for the provision of addiction treatments services and costs apply to all payroll, administration, direct and indirect costs. There has been no difference in the grant taken to income and the cash received in the period.

Note (ii) Donations and other Income

Included in this other income is €38k (€3.075m in 2020) donation in kind and €400K (€500k in 2020) being monies received from the Immigrant Investment Programme (IIP), operated by the Department of Justice and Equality's Irish

Naturalisation and Immigration Service, to support our 2020 goal of purchasing the building known as Riverbank, the main hub of our Dublin based service and other capital projects.

Note (iii) TUSLA - Child and Family Agency

Total Grant Value €28,300 for the term January 2021 – December 2021 – Spent in Full in the term with zero balance carried over from 2020 or into 2022. This grant was spent in line with the services it was provided for.

Expenditure	2021 €	2020 €
Wages and salaries	5,666,046	6,216,459
Employer's PRSI contributions	603,103	627,750
Staff pension costs	164,665	154,734
Training expenses	76,953	91,898
Office administration	164,427	140,148
Fundraising appeal costs	1,197,179	1,188,078
Rent	225,334	147,570
Insurance	150,724	143,521
Cleaning	104,255	117,049
Light and heat	130,991	135,262
Food	131,429	145,874
Repairs and maintenance	97,282	151,526
IT costs	255,221	275,928
Health and safety	103,615	57,959
Recruitment costs	77,752	91,674
Project publications and stationery	111,403	102,677
Telephone	85,885	84,236
Motor and travel expenses	87,571	44,033
Audit fees	21,834	19,029
Consultancy fees	28,649	43,801
Bank charges & sundry	56,167	57,286
Farm expenses	8,681	8,433
Direct client supplies programme costs	198,428	168,470
Contract catering	21,116	81,608
Contractors	244,825	414,946
Depreciation on premises and motor vehicles	124,536	19,626
Communication & Advocacy	199,905	134,484
	10,337,977	10,864,060



Merchants Quay Ireland
Homeless & Drugs Services

Thank you

Merchants Quay Ireland is so grateful for the financial support we receive from individuals, families, religious organisations, businesses, voluntary and statutory agencies, charitable trusts and foundations. Without their steadfast support, we would be unable to deliver our vital services to those in need in Ireland. To all our supporters – to you – we extend our enduring gratitude. Thank you for caring about Ireland’s most vulnerable.

Get in touch



info@mqi.ie



Services: 01 524 0160

Donations: 01 524 0139



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@MerchantsQuayIreland



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“

When I was homeless before I was just in tents, living very rough. MQI have shown me how to help myself. If you put in some work, if they see that you're putting in work, they'll help, and you will go ten steps further then.

Mark, Homeless Services Client

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