

Company registration number: 489250

**Áiseanna Tacaíochta CLG**  
**Trading as The AT Network**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Financial statements**  
**for the financial year ended 31 December 2020**

**Áiseanna Tacaíochta CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Contents**

	<b>Page</b>
Directors and other information	<b>1</b>
Directors report	<b>2 - 10</b>
Directors responsibilities statement	<b>11</b>
Independent auditor's report to the members	<b>12 - 14</b>
Statement of financial activities	<b>15</b>
Statement of income and retained earnings	<b>16</b>
Balance sheet	<b>17</b>
Statement of cash flows	<b>18</b>
Notes to the financial statements	<b>19 - 25</b>

**Áiseanna Tacaíochta CLG**  
**Company limited by guarantee**

**Directors and other information**

**Directors**

Dr Kevin Mc Coy (Deceased 29 April 2021)  
Ann Kennelly  
Owen Collumb  
Brian Duncan  
Peter Moore  
Morgan Mc Knight  
Gordon Ryan  
Dr Áine Sperrin (Appointed 28 October 2020)  
Fiona Weldon (Appointed 28 October 2020)

**Secretary**

Emma Caparangca

**Company number**

489250

**Registered office**

Ground Floor, Chase House  
City Junction Business Park  
Northern Cross  
Malahide Road  
Dublin17

**Business address**

Ground Floor, Chase House  
City Junction Business Park  
Northern Cross  
Malahide Road  
Dublin 17

**Auditor**

Hunt & Company Accountants Limited  
52 Manor Street  
Dublin 7

**Bankers**

Bank of Ireland  
College Green  
Dublin 2

**Áiseanna Tacaíochta CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Directors report**

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2020.

**Directors**

The names of the persons who at any time during the financial year were directors of the company are as follows:

Dr Kevin Mc Coy (Deceased 29 April 2021)  
Ann Kennelly  
Owen Collumb  
Brian Duncan  
Peter Moore  
Morgan Mc Knight  
Gordon Ryan  
Dr Áine Sperrin (Appointed 28 October 2020)  
Fiona Weldon (Appointed 28 October 2020)

**Principal activities**

The principal activities of the company is the advancement of education and training, in the interest of community welfare and other charity purposes of benefit to people with disabilities by developing a supportive and cost-effective user-led network that will enable the integration and promote the full participation in society for people with disabilities, and the promotion of volunteerism and charitable activities on behalf of people with disabilities.

**Acting chairperson's statements**

It was with profound shock and sorrow that we experienced the untimely and sudden passing of the Chairman of ÁT in 2021, Dr Kevin Mc Coy, after a brief illness. On behalf of all members, staff and volunteers associated with ÁT, I would like to extend our sympathies and condolences to Kevin's family and friends on the death of a much loved family man, friend and real gentleman. May he rest in peace.

Kevin was a truly excellent Chairperson and he had such wisdom and experience to offer. He is very much missed. His death created a vacuum in our organisation and the role of Chairperson is currently in the process of being filled. Consequently, I am acting in the role of interim Chairperson and have great pleasure presenting this Annual Report.

For more than a year now, we have been in the middle of an unprecedented global pandemic and enduring the most difficult national lockdown which was very challenging on a number of fronts for our members. As time progressed, we did everything possible to assist our members, PA's and staff to stay safe and the relief was palpable when the vaccines were being rolled out. Thankfully, we managed to keep all our services going. With the support of the HSE, ÁT continues to thrive.

I wish to extend my thanks to all the front line workers for their unfailing dedication to supporting our Leaders during this pandemic and to our Leaders who had to make huge sacrifices and show real flexibility in how they made sure their staff stayed safe. The challenges of this pandemic are far from over and the staff at ÁT will continue to do everything possible to get through these difficult times safely.

Finally, I would like to pay tribute to my fellow ÁT Board members and to the executive team who continue to work diligently to sustain and develop the organisation, for the benefit of the members.



**Áiseanna Tacaíochta CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Directors report (continued)**

I want to thank them and the staff for the support given to me and I look forward to welcoming a new Chairperson to this great organisation - new ideas and new contributors will enhance the work of the Board and we look forward to that.

**CEO's Statement**

2020 was a year, during which, the world endured the onset of a global pandemic of a scale not seen for generations; and as a direct consequence the manner in which we went about our daily lives changed utterly. During that time of great adversity and fear; the ÁT Leaders and their families and circles of support adapted very effectively to the new way of living, embracing the Public Health / HSE guidance and this resilience has seen us through what is hopefully the worst of the pandemic. We did not come through it entirely unscathed but thankfully all Leaders and staff remain well at this time. -

A sincere word of thanks must go especially to all our PA staff who worked tirelessly and with absolute dedication to support Leaders during this difficult year; and continue to do so to this day. Also to our small but dedicated head office team who have worked above and beyond the call of duty during this very difficult time:-

I am happy to report that delivery of the key objectives as set out in our business plan for 2020 across areas such as Training, Quality Improvement, Leader support, Peer Support, lobbying and Membership Growth were for the most part unaffected by the global pandemic. Overall we had targeted growth in membership of 16% for 2020 and this was achieved, though not precisely in the way intended, due to changes that arose as a result of the pandemic. -

As we moved into 2021, quarter one saw the pandemic surge significantly in Ireland and much of our time and effort was focused on supporting Leaders and PA staff in managing the risks. In April of 2021 our dear friend and colleague; the Chairman of our Board; Dr. Kevin McCoy passed away unexpectedly which came as a great shock to many of us. Kevin was a highly respected person in a wide variety of circles. He was the Chairman of the Board of Áiseanna Tacaíochta since February 2017 and contributed in a significantly positive way to the development of ÁT as an organisation, giving of his time in a voluntary capacity. -

Another major development at the end of 2019 and into 2020 was of course Brexit; though it did get eclipsed to some degree by Covid. The impact of Brexit for ÁT was in the area of insurance where Leaders' previous insurer was no longer able to offer cover in the republic of Ireland and despite our significant efforts to secure cover; Irish insurers refused to offer a quote. We did get the issue resolved eventually though a separate UK insurer; however this was at a significant cost increase to the Leaders.

We also continued our lobbying of policy makers in 2021, in the area of Personalised Budgets, with an appearance before the Joint Oireachtas Committee on Disability Matters in July 2021. More on this below and in the Annual report.

My task at ÁT would be impossible without the support, sheer hard work and dedication of the ÁT staff. I also want to thank the ÁT Board for their support during an eventful and challenging year. We welcomed two new Board members in 2020. A very warm welcome to Fiona Weldon and Áine Sperrin.

Thank you, also, to the ÁT Leaders who continue to leap into unknown territory and who continue to challenge ÁT. I would also like to express appreciation to all those on the Circles of Support, who play a crucial role in the lives of Leaders, providing confidence and support to individuals and promoting their inclusion and equality in local communities

**Áiseanna Tacaíochta CLG**  
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**Directors report (continued)**

Finally, my thanks to HSE National Office for their continued support of our model; to the many HSE Disability Managers, HSE Case Managers and HSE staff who have shown a willingness to put disabled people to the fore of their thinking. The burden of reporting for Leaders to the HSE remains a challenge for individual Leaders and this is something that ÁT will hope to continue to address with HSE and the Personalised Budgets Demonstration Projects going forward.

In these uncertain times we wish all of our Leaders, our Board and all of our staff all the very best indeed.

**Áiseanna Tacaíochta CLG**  
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**Directors report (continued)**

**Organisation's Purpose and Activities**

The main object for which Áiseanna Tacaíochta (ÁT) is established is the advancement of education and training, in the interest of community welfare and other charitable purposes of benefit to disabled people, by developing a supportive and cost effective user led network that will enable the integration and promote the full participation in society for disabled people, and the promotion of volunteerism and charitable activities on behalf of disabled people.

Our mission statement is: To provide leadership and support in Ireland to empower those of us who are disabled to direct our own lives and enjoy the same equality and freedoms as non-disabled citizens.

Our goal is to make Independent Living open to everyone, establishing it as a recognised right for disabled people. We aim to change the way we think about disability and to enable disabled people to re-write their roles in society.

ÁT's strategic plan 2020-2022 is underpinned by six core values:

Rights : Equality : Collaboration : Professionalism : Positivity : Self-determination

ÁT was founded as a pilot project in 2010 by four people to provide leadership and support to our members - who we call Leaders - empowering them to live with the independence and freedom they are entitled to.

We act as an intermediary between each of our Leaders and the Health Service Executive (HSE) to set up a Direct Payment to the person, enabling Leaders to move from a service delivery model to choosing and managing their own services, mainly Personal Assistant (PA). This empowers them to decide when and how they use their supports, ensuring that they fit in with their lives, not the other way around.

Ours is a hugely innovative and progressive approach, which drives the shift towards personalised models of support that give power back to the person, in line with Government policy and HSE commitments.

We are unique in that we work right across disability, facilitating Direct Payments to people with all types of different disabilities who self-direct their services, as well as family members directing on behalf of a person with a disability.

**Achievements & Performance**

**2020 Strategic Theme One: Process development**

Covid-19: Since the escalation of the Covid-19 pandemic in Ireland in early March 2020, ÁT have worked closely with all leaders and staff to ensure that the latest advice, guidance and training is available to support them in minimising the spread of the virus and protecting the health and safety of all. ÁT supported all Leaders to develop Covid Contingency Plans to prepare for possible interruption in supports as a result of Covid; and to develop Covid Response Plans to manage the risk on a day to day basis.

During the pandemic, ÁT were selected to work with HSE National Disability Services Quality Improvement Office to inform their development of a new Infection Prevention and Control Guidance document specifically for PA's and Leaders. This guidance document is a welcome development as it caters directly to PA's providing support in the home. The final document has now been circulated to all Leaders and staff.



**Áiseanna Tacaíochta CLG**  
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**Directors report (continued)**

**Leader support:** One of our key support mechanisms are the One-to-one meetings that are held between ÁT Member Support / ÁT Finance and each of the Leaders individually. This initiative was introduced in the latter part of 2018 to replace the regional group meetings and continued throughout 2019. This initiative is well received by all Leaders and was planned to be continued in 2020 until Covid-19 hit. Following the initial disruption caused by Covid, we very quickly transferred the one-to-one Leader support meetings to a virtual platform. These meetings have been going on apace since then and the feedback Leaders has been very positive.

During this period we also introduced "virtual social gatherings" as a platform to develop social interaction between the team and the Leaders. Whilst this began well initially; Leaders' interest has waned. We will keep this under review.

**Quality Improvement: Updating of Policies, Procedures and Guidelines:** All policies were updated in December 2020. These are now available on the Leaders / staff section of the company website. We continue to monitor any potential gaps in policy. All new Leaders and staff are issued with the policies on joining.

We have also developed a new Information Booklet for Leaders to include important matters such as the key policies that they will require to be aware of and implement on joining; key training requirements; key responsibilities as employers (or line managers in the interim) and guidance around forming their circle of support.

**Training:** In line with our agreed strategic objective at the outset of the year, we have now agreed an updated suite of online training courses for Leaders and circle members. They are:

- a. Independent Living Philosophy
- b. Safeguarding Vulnerable Adults
- c. Children First
- d. HR Management
- e. Risk Management
- f. Basic Finance
- g. Governance

We are also continually reviewing and updating staff training options.

**2020 Strategic Theme Three: Peer Mentoring**

ÁT conducted a small pilot project on this subject which was concluded at the end of Q1 2020 and a formal independent evaluation report was prepared and circulated to Board. The Board considered this report in detail and decided that ÁT does not have the resource required to deliver the necessary professional structures and governance to develop and deliver the type of program recommended in the report and consequently a decision was taken that ÁT should not progress with this initiative. ÁT will continue to encourage experienced Leaders to informally, and in a voluntary capacity, support and mentor new Leaders joining. ÁT received financial support from both The Cork Street Fund and from the national Lottery to conduct this pilot.

**Áiseanna Tacaíochta CLG**  
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**Directors report (continued)**

**2020 Strategic Theme Two: Membership Development AND 2020 Strategic Theme Four: Stakeholder Engagement**

Staffing / Recruitment to Maximise membership: During 2020 growth in membership of approximately 16% was planned; to be supported through a combination of existing resource and new resource planned for the latter end of the year. There was also expected to be an offset in those numbers with the planned exit of a number of Leaders to join the demonstration projects. Due to the impact of the pandemic it was decided to postpone the hire of the new resource until we returned to working at the office. However, despite that setback, we did welcome six new Leaders into membership of ÁT during 2020. Our membership numbers were also sustained by the fact that those leaders who were due to exit to the demonstration projects did not do so given the delays, with the result that we did actually achieve our 16% membership growth target.

Remove barrier to independence and make direct payments universally available: ÁT's objective is not to grow our membership significantly in size much above current levels. Our objective is to maximise the number of Leaders we can empower through completing the ÁT process and moving on to live independently. This requires lobbying to remove the barrier that exists at the end of the ÁT process which prevents Leaders leaving to be truly independent.

During 2020 ÁT made representations to the Oireachtas Joint Committee on Disability Matters in regard to this matter; and in 2021 were invited to attend a meeting of the committee on the subject. The committee demonstrated a keen interest in the matter and confirmed to ÁT that our submission "informed the Committees' work programme on the lived experience of people with disabilities".

Ireland's First Disability Participation and Consultation Network: Following application in November 2020 we were admitted to membership of this network. The stated purpose of the network is to ensure that "people with disabilities are involved in the development of policy and law, in line with the requirements of the United Nations Convention on the Rights of Persons with Disabilities (UNCPRD)". ÁT Board member Fiona Weldon represents ÁT on this committee.

**2021 Future plans to achieve strategic goals.**

Our plans for 2021 to achieve our strategic goals are set out in detail in our Business Plan 2021 which was approved by Board on 27th January 2021.

One key activity that is central to that plan will be the recruitment of additional staff members; once Covid restrictions are eased sufficiently to allow our return to office based working. This additional resource will allow us to facilitate more Leaders joining.

**Financial review**

The Board are pleased to report a financial surplus for the year to 31 December 2020, which when added to the performance over recent years continues to underpin the financial health of the organisation for growth into the future.

The outlook for 2021 continues much along the same pattern, driven by a modest growth in membership, and more so by the fact that a number of Leaders who were expected to leave ÁT in 2021 for the demonstration projects have not yet done so.

**Áiseanna Tacaíochta CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Directors report (continued)**

When the Covid restrictions allow we will begin to recruit more staff to facilitate the admission of 18 additional Leaders over a two year period (2022 - 2023). Because of the lead / lag between hire of new staff and new leaders joining there will be an initial outlay of costs that we have budgeted will result in a deficit for 2022; but returning to a modest surplus in 2023.

To offset the expected deficit in 2022 we have applied to the Strengthening Disability Services Fund which was established by Minister Rabbitte at the end of October 2020. This is a €20m one off fund designed to "build the capacity of disability organisations and to improve the quality of life of those who rely on these services". Each organisation is limited to 1% of their HSE funding. Our application is grounded in ÁT's strategic plan to hire additional staff to develop our capacity to facilitate more people to take up a direct payment. The maximum amount of the application that we are entitled to make is €24,264. Our application was initially declined; however we appealed this and have been promised a response in regard to same.

Separately, we continue to rely on the annual core funding that we receive from HSE National Disability Office to support our day to day activities, and in respect of which we remain extremely grateful.



**Áiseanna Tacaíochta CLG**  
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**Directors report**

**Structure, Governance & Management**

**Role of the board**

The role of the Board is set out in specific detail in the Áiseanna Tacaíochta Board of Director's Policy and Procedures Document. Board members are provided with a suite of documents on induction which is made available for future reference to all Board members on the ÁT website in the Trustees Area.

A membership list of the Board Sub-Committees is maintained by the company secretary and is available on the ÁT secure server. Committee members are selected by peers and selection is based on expertise. The following committees were active in 2020:

- Quality and Safety Committee
- Governance Committee
- Finance Committee
- Strategy Committee
- Policy Committee

Terms of reference are agreed for each committee by the Board and are available on the Trustee section of the website.

Directors must retire and seek re-election every three years and shall only serve a maximum of 9 years; except in exceptional circumstances, and where there is majority consent of the Board; and within that context this arrangement cannot be indefinite.

**Board meeting**

During 2020 the Board and committees met with the following frequency:

- The Board met on five occasions
- The Finance Committee met on four occasions
- The Governance committee met twice
- The Quality and Safety committee met on three occasions
- The Strategy Committee met once in February 2020 to sign off the ÁT strategy 2020-2022. Once this was completed the committee's activities were temporarily ceased until next required.
- The policy committee were active on an ongoing basis throughout the latter half of 2020 completing the "review and update" process of all policies which were signed off in December 2020.

**On-boarding of new board members**

All new Board members are provided with a suite of documents at induction including annual accounts for previous years, annual reports, Board minutes, Organisational strategy and business plans, company policies, safety statement, risk register, Board TOR, Committees TOR, Board Policy and procedures and a suite of CRA guidance booklets in respect of the role and responsibility of Board trustees.



**Áiseanna Tacaíochta CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Directors report (continued)**

**Accounting records**

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the company's registered office.

**Relevant audit information**

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

**Auditors**

In accordance with Sections 380 to 385 of the Companies Act 2014, the auditors, Hunt & Company Accountants Limited, have indicated their willingness to continue in office.

This report was approved by the board of directors on 7 October 2021 and signed on behalf of the board by:

*O. Collumb*

**Owen Collumb**  
Director

*Ann Kennelly*

**Ann Kennelly**  
Director

**Áiseanna Tacaíochta CLG**  
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**Directors responsibilities statement**

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

**Independent auditor's report to the members of  
Áiseanna Tacaíochta CLG**

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

***Opinion***

We have audited the financial statements of Áiseanna Tacaíochta CLG (the 'company') for the financial year ended 31 December 2020 which comprise the profit and loss account, statement of income and retained earnings, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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 2020 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

***Basis for opinion***

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of 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 (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

***Conclusions relating to going concern***

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

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

***Other Information***

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

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

We have nothing to report in this regard.



**Independent auditor's report to the members of  
Áiseanna Tacaíochta CLG (continued)**

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

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

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

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

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

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

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

**Respective responsibilities**

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

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

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has 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.

**Independent auditor's report to the members of  
Áiseanna Tacaíochta CLG (continued)**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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

  
Raymond Hunt (Senior Statutory Auditor)

For and on behalf of  
Hunt & Company Accountants Limited  
Chartered Certified Accountants & Statutory Auditors  
52 Manor Street  
Dublin 7

8 October 2021



**Aiseanna Tacaíochta CLG**  
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**Statement of financial activities**  
**Financial year ended 31 December 2020**

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2020	2020	2020	2019
	Notes	€	€	€	€
<b>INCOMING RESOURCES</b>					
Incoming resources from					
<b>Charitable Resources</b>					
Members subscriptions		195,675	-	195,675	173,121
HSE members funding	5	-	2,397,480	2,397,480	2,436,402
HSE core grant		-	108,000	108,000	
Other		21,033	-	21,033	22,369
<b>Total Incoming resources</b>		<b>216,708</b>	<b>2,505,480</b>	<b>2,722,188</b>	<b>2,631,892</b>
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Members grants		-	1,724,227	1,724,227	1,753,530
Members PA support		-	673,140	673,140	549,580
Administration		174,535	108,000	282,535	283,262
<b>Total Resources Expended</b>		<b>174,535</b>	<b>2,505,367</b>	<b>2,679,902</b>	<b>2,586,372</b>
Net incoming/ (outgoing) resources		42,173	113	42,286	45,520

The financial statements were approved by the board on 7 October 2021 and signed by :

*O. Collumb*

**Owen Collumb**  
Director

*Ann Kennelly*

**Ann Kennelly**  
Director

The notes on pages 19 to 25 form part of these financial statements.

**Áiseanna Tacaíochta CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Statement of income and retained earnings**  
**Financial year ended 31 December 2020**

	<b>2020</b>	2019
	<b>€</b>	<b>€</b>
Surplus for the financial year	<b>42,286</b>	45,520
<b>Retained earnings at the start of the financial year</b>	<b>363,161</b>	317,641
<b>Retained earnings at the end of the financial year</b>	<b>405,447</b>	363,161



**Aiseanna Tacaíochta CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Balance sheet**  
**As at 31 December 2020**

	Note	2020 €	€	2019 €	€
<b>Current assets</b>					
Debtors	9	244,665		243,392	
Cash at bank and in hand		716,739		454,444	
		<u>961,404</u>		<u>697,836</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(555,957)</u>		<u>(334,675)</u>	
<b>Net current assets</b>		<u>405,447</u>		<u>363,161</u>	
<b>Total assets less current liabilities</b>		<u>405,447</u>		<u>363,161</u>	
<b>Net assets</b>		<u>405,447</u>		<u>363,161</u>	
<b>Capital and reserves</b>					
Restricted fund	11	12,375		12,262	
Unrestricted fund	11	393,072		350,899	
<b>Members funds</b>		<u>405,447</u>		<u>363,161</u>	

These financial statements were approved by the board of directors on 7 October 2021 and signed on behalf of the board by:

*O. Collumb*

**Owen Collumb**  
Director

*Ann Kennelly*

**Ann Kennelly**  
Director

The notes on pages 19 to 25 form part of these financial statements.

**Áiseanna Tacaíochta CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Statement of cash flows**  
**Financial year ended 31 December 2020**

	<b>2020</b>	2019
	<b>€</b>	<b>€</b>
<b>Cash flows from operating activities</b>		
Surplus for the financial year	42,286	45,520
<i>Adjustments for:</i>		
Accrued expenses/(income)	973	1,581
Trade and other debtors	(1,273)	(30,042)
Trade and other creditors	220,309	89,163
Cash generated from operations	262,295	106,222
Net cash from operating activities	262,295	106,222
<b>Net increase/(decrease) in cash and cash equivalents</b>	262,295	106,222
<b>Cash and cash equivalents at beginning of financial year</b>	454,444	348,222
<b>Cash and cash equivalents at end of financial year</b>	716,739	454,444

**Áiseanna Tacaíochta CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements**  
**Financial year ended 31 December 2020**

**1. General information**

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Ground Floor, Chase House, City Junction Business Park, Northern Cross, Malahide Road, Dublin 17.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Triennial review 2017 amendments to the standard have been early adopted.

**3. Accounting policies and measurement bases**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

**Going concern**

During the first quarter of 2020, The Covid-19 pandemic has spread worldwide. The initial economic effect of this has been a worldwide slowdown in economic activity and the loss of jobs across many businesses. In Ireland there are restrictions placed on "non-essential" businesses which has resulted in many businesses temporarily closing in measures designed to restrict the movement of people and to slow down the spread of the virus. The impact on AT's activities has mainly been felt in the area of providing front line support services to our members. In line with HSE and public health guidance, AT has had to adjust some aspects of its delivery methods in respect of its front line support services during the period of the Pandemic. The Board have carried out a detailed review and assessment of likely funding and expenditure during 2021 and beyond and are satisfied, subject to the ongoing uncertainty and having made reasonable assumptions, that AT can continue to carry out their activities during this time and that re-forecasted funding and expenditure will allow it to continue to operate and discharge its liabilities. The financial statements therefore have been prepared on a going concern basis.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

**Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

**Áiseanna Tacaíochta CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2020**

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.



**Áiseanna Tacaíochta CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2020**

**Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Fund accounting**

**Restricted Funds:**

Restricted funds represent Grants and other funders which can only be used for the particular purposes specified by the donors. Such purposes are within the overall objectives of Áiseanna Tacaíochta CLG.

**Unrestricted Funds:**

Unrestricted funds represents amounts which are expendable at the discretion of the National Executive, in furtherance of the objectives of Áiseanna Tacaíochta CLG.

**Áiseanna Tacaíochta CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2020**

**4. Limited by guarantee**

The company is limited by guarantee and does not have a share capital. Each member has undertaken to contribute an amount not exceeding €2 towards the liabilities of the company in the event of its winding up.

**5. Turnover**

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

**HSE Service Funding**

HSE Community Healthcare Organisations (CHO)	Received 2020 €	Recognised 2020 €	Deferred to 2021 €
CHO 1	146,999	137,445	9,554
CHO 2	216,327	216,327	-
CHO 3	48,272	48,272	-
CHO 4	125,185	121,160	4,025
CHO 5	144,854	93,613	51,241
CHO 6	392,426	249,124	143,302
CHO 7	118,576	107,057	11,519
CHO 8	386,054	372,202	13,852
CHO 9	1,095,139	1,052,280	42,859
National HSE	216,000	108,000	108,000
<b>Total HSE Service Funding</b>	<b>2,889,832</b>	<b>2,505,480</b>	<b>384,352</b>

**6. Operating surplus**

Operating surplus is stated after charging/(crediting):

	2020 €	2019 €
Fees payable for the audit of the financial statements	2,800	2,939

**Áiseanna Tacaíochta CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2020**

**7. Staff costs**

The average number of persons employed by the company during the financial year, including the directors, was as follows:

	<b>2020</b>	2019
AT core staff	5	5
Temporary members employees under AT	71	57
	<u>76</u>	<u>62</u>

Within the year one core staff member's wages exceeded €60,000.

The aggregate payroll costs incurred during the financial year were:

	<b>2020</b>	2019
	€	€
Wages and salaries	728,912	585,177
Social insurance costs	74,776	60,315
	<u>803,688</u>	<u>645,492</u>

**8. Appropriations of profit and loss account**

	<b>2020</b>	2019
	€	€
At the start of the financial year	363,161	317,641
Surplus for the financial year	42,286	45,520
<b>At the end of the financial year</b>	<u>42,286</u>	<u>317,641</u>

**9. Debtors**

	<b>2020</b>	2019
	€	€
Trade debtors	244,665	243,392

**10. Creditors: amounts falling due within one year**

	<b>2020</b>	2019
	€	€
Trade creditors	138,113	174,883
Other creditors including tax and social insurance	25,833	14,717
Accruals	7,659	6,686
Deferred income	384,352	138,389
	<u>555,957</u>	<u>334,675</u>



**Áiseanna Tacaíochta CLG**  
(A Company Limited by Guarantee and not having Share Capital)

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2020**

**11. Capital and reserves**

	Restricted Fund €	Unrestricted Fund €	Total €
At 1 January 2020	12,262	350,899	363,161
Movements during the year	113	42,173	42,286
Other			
<b>At 31 December 2020</b>	<b>12,375</b>	<b>393,072</b>	<b>405,447</b>

**12. Events after the end of the reporting period**

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28 March 2020, all "non-essential" businesses were ordered to temporarily close their places of work and to work from home where this was possible. In accordance with this Government directive, ÁT moved its head office support staff to a working-from-home basis. The Board are satisfied that the Head Office Support Staff continue to be fully effective in the delivery of supports whilst working remotely. Our main stakeholder, the HSE, continued to provide funding during this period and the impact of Covid-19 medium to long term is still unclear. The Board are satisfied that the activities of AT can continue during 2021 and beyond. There were no other significant subsequent events up to the date of signing the report that require disclosure or adjustment to the financial statements.

**13. Related party transactions**

During the year, the company received a total of €346,533 from the HSE in respect of service funding for Owen Collumb, Fiona Weldon, Peter Moore and Gordon Ryan's service companies.

During the year, the company was invoiced a total of €346,533 by Owen Collumb, Fiona Weldon, Peter Moore, and Gordon Ryan's service companies.

At 31 December 2020, Aiseanna Tacaíochta CLG owed a total of €17,161 to Owen Collumb, Fiona Weldon, Peter Moore, and Gordon Ryan's service companies.

During the year, Gordon Ryan invoiced a total of €2,635 to AT for the payroll work.

**14. Key management personnel**

At the year end the company had no commitments.

**Áiseanna Tacaíochta CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2020**

**15. Approval of financial statements**

The board of directors approved these financial statements for issue on 7 October 2021.

**Áiseanna Tacaíochta CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**The following pages do not form part of the statutory accounts.**

**Áiseanna Tacaíochta CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Detailed profit and loss account**  
**Financial year ended 31 December 2020**

	<b>Year ended 2020</b>	<b>Year ended 2019</b>
<b>Turnover</b>		
HSE Service funding	<b>2,397,480</b>	2,326,739
HSE Core funding	<b>108,000</b>	109,663
Other Income	<b>21,033</b>	22,369
Members subscriptions	<b>195,675</b>	173,121
	<b>2,722,188</b>	2,631,892
<b>Gross surplus</b>	<b>2,722,188</b>	2,631,892
<b>Gross surplus percentage</b>	<b>100.0%</b>	100.0%
<b>Overheads</b>		
Administrative expenses	<b>(2,679,902)</b>	(2,586,372)
	<b>(2,679,902)</b>	(2,586,372)
<b>Operating surplus</b>	<b>42,286</b>	45,520
<b>Operating surplus percentage</b>	<b>1.6%</b>	1.7%
<b>Surplus before taxation</b>	<b>42,286</b>	45,520



**Áiseanna Tacaíochta CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Detailed resource expenditures**  
**Financial year ended 31 December 2020**

	Unrestricted Funds	Restricted Funds	Total	Total
	2020 €	2020 €	2020 €	2019 €
<b>Members' grant request</b>				
Grant payments to membes	-	1,724,227	1,724,227	1,753,530
<b>Members' PA support</b>				
PA support for members	-	673,140	673,140	549,578
<b>Administrative expenses</b>				
Wages and salaries	117,162	105,365	222,527	212,417
Training and seminar	271	-	271	780
Rent and rates	26,461	-	26,461	27,491
Insurance	4,297	-	4,297	3,180
Printing, postage and stationery	1,318	-	1,318	3,113
Telephone and computer costs	10,913	-	10,913	7,911
Travel and subsistence	1,613	-	1,613	9,772
Subscriptions	411	-	411	403
Professional fees	8,238	2,635	10,873	12,683
Auditors remuneration	2,800	-	2,800	2,939
Bank charges	424	-	424	470
General expenses	627	-	627	767
Board and AGM Costs	-	-	-	1,336
<b>Total administrative expenses</b>	<b>174,535</b>	<b>108,000</b>	<b>282,535</b>	<b>283,262</b>
<b>Total resources expended</b>	<b>174,535</b>	<b>2,505,367</b>	<b>2,679,902</b>	<b>2,586,372</b>