

Company registration number: 489250

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

Financial statements
for the financial year ended 31 December 2021

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

Contents

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

Aiseanna Tacaiochta Limited
Company limited by guarantee

Directors and other information

Directors

Ann Kennelly
Owen Collumb
Brian Duncan
Peter Moore
Morgan Mc Knight
Gordon Ryan
Dr Áine Sperrin (Resigned 23 February 2022)
Fiona Weldon (Resigned 15 January 2022)

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

Aiseanna Tacaíochta Limited
(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 2021.

Directors

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

Ann Kennelly
Owen Collumb
Brian Duncan
Peter Moore
Morgan Mc Knight
Gordon Ryan
Dr Áine Sperrin (Resigned 23 February 2022)
Fiona Weldon (Resigned 15 January 2022)

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

I am pleased to present the AT annual report for 2021. I believe that this report demonstrates the critical role that AT has played and continues to play in the lives of those leaders who have put their trust in this organisation to help them manage their lives in a positive fashion.

2021 was a hugely challenging year as we continued to manage the challenges presented by the Covid-19 pandemic. The continued emergence of new Covid-19 variants resulting in high infection rates in our communities made it more difficult to prevent the spread of the virus. Therefore 2021 continued to bring changes and requirements on us as an organisation to adapt to new ways of doing business. At one stage all was ready to re-open but we were once again thrown into the unknown space that was/is Covid19. However, AT was once again able to rely on the adaptability of its Core staff and Leaders to ensure that the organisation prevailed in what were very difficult circumstances.

At this stage I must again extend our sympathies to the family of the late Dr Kevin Mc Coy, our Chairperson, who passed away after a brief illness. I would also like to extend our sympathies to the family of Dr John Roche. Dr Roche was one of the original subscribers when setting up AT and was actively involved in so many organisations and campaigns over the last 30 years. May they rest in peace.

While this report details 2021 it would be remiss of me not to mention our CEO, Mr Paul McBride who was absent on extended sick leave for a good part of 2022, however due to the systems he had in place the organisation and team were able to carry on. In order to ensure the continuation of the delivery of service the Board united behind core staff in managing day to day business and I as Acting Chairperson provided assistance when required.

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

Directors report (continued)

For over two years the Office has not been immune to challenges faced as a result of the COVID-19 pandemic and it is within that context that I would like to recognise our core staff team and individual leaders for their expertise, professionalism enthusiasm and patience in continuing to provide an excellent service to all who rely on us. The efforts made to ensure our members, PA's and staff to stay safe was paramount in us all coming through this pandemic. However, we must all recognise that others may not have been so lucky.

I must also acknowledge the assistance provided by the HSE not just financial but in the delivery of PEP equipment that has been vital in the protection of the health of our Leaders and all those who support them on a daily basis. In fact, it is probably appropriate to thank all the front-line workers for their unfailing dedication to supporting our Leaders and all persons countrywide. The sacrifice they give on a daily basis to the communities they provide for is immeasurable.

While we faced many challenges during this pandemic it also demonstrated that we as individuals and us as an organisation were more than adaptable in finding solutions and new ways of working in order to ensure we continued to deliver. It is this adaptability that gives me great pride and confidence that we will continue in 2022 and thereafter as an organisation that is best placed to work with leaders in helping them to live their lives as independent as possible and with the appropriate financial and other required resources available to them. The extended use of modern technology has made keeping in touch and having Board and other meetings much easier to arrange and allowed for the protection of attendees personal health and wellbeing.

Work now turns to 2022 and the years ahead and ensuring that we have the resources both personal and financial to work with and support current and new leaders. While the organisation may require some changes as to how we do business any changes will be incremental and consistent with our delivery model in ensuring that we provide a professional service to those who rely on us.

Finally, I would like to thank my fellow ÁT Board members and the Core ÁT team for their work throughout the year and who continue to adapt, improve and develop the organisation, for the benefit of its members.

I also want to acknowledge the Board and the staff for the support they have given me as Chairperson and I look forward to working with you all in the year ahead where we will continue to develop the ÁT role.

Aiseanna Tacaiochta Limited
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Directors report (continued)

CEO's Statement

2021 began precariously with a resurgence of Covid infections nationally, resulting in a further lockdown; with society only beginning to re-open in late Spring of that year.

Whilst ÁT Leaders and staff did not escape unscathed, thankfully there were no serious infections reported and Leaders managed their staffing rosters without significant impact.

A sincere word of thanks must again go to all PA staff who worked tirelessly and with absolute dedication to support Leaders during this second year of Covid. Also, a word of thanks to our small but dedicated head office team who worked above and beyond the call of duty, during this very difficult time.

Thankfully, we saw a return to "normal" life in the latter part of 2021 and into 2022; though care is still required to avoid infection; particularly as we head into the winter of 2022.

We are happy to report continued progress in the delivery of our key objectives as set out in our business plan for 2021 across areas such as Training, Quality Improvement and Leader support. Progress in the area of Membership Growth was impacted during 2021 by the continued pandemic. We had planned to recruit one additional Member Relations Officer, to be in place by quarter 3, enabling planned growth in membership of circa 10% in the final quarter. However, this was delayed due to Covid, and recruitment of the Member Relations Officer was only completed in February of 2022. I am happy to report however, that during 2022 these plans were progressed and at the time of writing, our membership number has grown by circa a further 12% and now stand at 47 Leaders.

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 Tacaiochta 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.

During 2021 Leaders felt the impact of Brexit in the area of insurance where Leaders' previous insurers were no longer able to offer cover in the republic of Ireland and despite our significant efforts, all Irish insurers refused to offer a quote. The matter was resolved eventually; however, it was at a significant cost increase. See more details below.

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 in the report below.

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.

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.

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.

Aiseanna Tacaíochta Limited
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Directors report (continued)

Finally, it is with some regret that I must advise that I will be stepping down as CEO of Áiseanna Tacaíochta CLG at the end of the year, for health reasons. I have thoroughly enjoyed working with everyone involved for almost six years now and I am grateful for all the support I received during that time. I wish all our Leaders, our Board and our staff all the very best for the future.

Please continue to stay safe.

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.

Aiseanna Tacaiochta Limited
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Directors report (continued)

Covid-19

Like 2020; much of 2021 was devoted to managing the risk of the Covid-19 virus. Leaders and staff alike faced into the pandemic head on; implementing all the necessary safety measures as advised by Public Health / HSE, preparing layered contingency plans to manage any possible disruption in service, upgrading / updating staff training around IPC and PPE usage considering the new risks, updating their risk assessments and preparing individual Covid response plans to deal with the risk of the virus on a daily basis. All that effort on the part of Leaders and staff resulted in everyone coming through the pandemic safely. The threat of the virus is significantly diminished from previously; however, it still much remains within the community, and we must all remain vigilant, and continue to rigorously implement the guidelines advised by Public Health.

Insurance

The impact of Brexit for ÁT was felt during 2021 in the area of insurance. The broker / insurer that Leaders had used previously, found themselves unable to provide cover in the republic of Ireland; and consequently, we had to seek alternative options. Many Leaders attempted individually to get their own cover and ÁT also worked through several individual brokers, Insurance Ireland, Brokers Ireland and the Financial Services Ombudsman to secure quotes. Despite our combined best efforts, no Irish based insurance companies were prepared to even provide a quote. This was quite shocking and is unacceptable in modern-day Ireland that disabled employers are refused even the option of employers and public liability insurance cover for their enterprises.

We subsequently secured cover through a UK based insurer at a significantly increased premium which impacts directly on the number of support hours the affected Leaders can sustain. Estimates suggest that in 2021 circa 1,773 support hours were collectively lost as a direct impact of this increase in insurance costs. We have written to all members of the Cabinet Sub-Group on Insurance Reform, the Chair of the Office to Promote Competition in the Insurance Market; all members of the Joint Oireachtas Committee on Public Expenditure and Reform, the Chair of the Joint Oireachtas Committee on Disability Matters and to the Minister for Disability and the Alliance for Insurance Reform to make them aware of this issue and to try to find a solution ahead of renewal in 2022. This was largely a fruitless exercise, in that for the 2022 renewal we were still unable to obtain alternative quotes despite the promises of Government to improve the competitiveness of the market.

Strengthening Disability Fund

During 2021, ÁT were awarded grant funding in the amount of €24,264 to support the hire of a new Member Relations Officer to underpin the organisations growth in membership plans. Our thanks go to Mr. Bernard O'Regan, National Head of Disability Strategy HSE and to Anne Rabbitte, Minister of State at the Department of Children, Equality, Disability, Integration and Youth and at the Department of Health.

Aiseanna Tacaíochta Limited
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Directors report (continued)

Training

During 2021 we continued to monitor the training requirements of Leaders, Circle Members and Staff alike and to add to, or amend, the current training offering where improvements were identified.

These following is a list of the online courses available for Leaders and circle members:

1. The Philosophy of Independent Living
2. Employing Staff and Managing Human Resources
3. The Companies Act -Governance and company law course
4. Risk Management
5. Finance - The Basics
6. Safeguarding

There is a full suite of mandatory and optional training courses available for all PA staff in addition to the above courses for Leaders / Circle members.

Quality of support

We commit to a rigorous review of our processes on an ongoing basis in order to improve the supports that we provide to Leaders and to ensure that ÁT is managed with the utmost professionalism and integrity. As part of that commitment, during 2021 ÁT developed a Leaders Handbook for both existing Leaders and new leaders joining to outline in some detail, all aspects of the model. This is available on the website and via the Members Relations Officers.

One-to-one individualised support meetings with Leaders moved to an online platform

During 2021, like very many other organisations, ÁT conducted much of its activity through online platforms. In line with this the One-to-One meetings with Leaders were all conducted online. This has worked very well, with any necessary accommodations being made as required.

Lobbying:

In our strategy and business plan for 2021 we stated among our objectives:

Lobby policy makers to remove all barriers that impede leaders from becoming fully independent of service providers. ÁT's objective is to maximise the number of Leaders we can empower; through their completing the ÁT process; to live independently of any service provider, if they so choose. This requires lobbying policy makers to help to remove the barriers that exist at the end of the ÁT process preventing the Leaders from having their own service agreement directly with the funder.

Regrettably, though perhaps understandably, the opportunities to lobby policy makers during 2021 continued to be limited as a result of the pandemic. However, Áiseanna Tacaíochta did apply and gained membership of the Disability Participation and Consultation Network which commenced engagement in 2021; we were very well represented by a member of the Board for much of the year, however during 2022 our representation on that network was impacted by changes in personnel at Board level and ill-health of staff members.

Aiseanna Tacaíochta Limited
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Directors report (continued)

In July 2021, we were invited to appear before the Joint committee on disability matters on the subject of Personalised budgets. ÁT Board Members Owen Collumb, Gordon Ryan and Fiona Weldon together with ÁT CEO Paul McBride attended on behalf of the organisation, where we brought our views to their attention. Subsequently the committee thanked the delegation for their contribution and assured us that it informed their pre-budget submission published in July 2021.

2022 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 2021, 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 2022 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 2022 for the demonstration projects have not yet done so.

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.

New Leaders

Our plan for 2022 as signed off by Board was to grow membership of 49 Leaders. At the time of writing, we currently stand at 47 Leaders, with three more prospective Leaders in the process of joining. It is hoped that at least 2 of those three will have joined by the end of the year bringing us up to our stated target.

Staff Changes

During the year, as stated above, we recruited a new Member Relations Officer. Also, during the year our Administrative Officer moved on, so we combined our plan to recruit a part time finance officer with the admin role into one full time Finance and Admin role and we thank the outgoing Administrative Officer for her years of service and dedication and wish her well in her new role. We have also a new Member Relations Officer who will be starting in December 2022.

We are hugely grateful to our Board - composed entirely of volunteers - who bring with them a huge weight of experience and expertise, which has helped to guide everything that we do.

Aiseanna Tacaíochta Limited
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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 2021 :

- Quality and Safety Committee
- Governance Committee
- Finance Committee
- Strategy Committee
- Policy Committee
- Terms and Condition 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 six occasions
- The Finance Committee met on six occasions
- The Governance committee met twice
- The Quality and Safety committee met on three occasions
- The policy committee were active on an ongoing basis to "review and update" process of all policies.
- The Terms and Conditions Committee

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.

Aiseanna Tacaiochta Limited
(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 18 November 2022 and signed on behalf of the board by:

Owen Collumb

Owen Collumb
Director

Ann Kennelly

Ann Kennelly
Director

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

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
Aiseanna Tacaiochta Limited**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Aiseanna Tacaiochta Limited (the 'company') for the financial year ended 31 December 2021 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 2021 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
Aiseanna Tacaiochta Limited (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
Aiseanna Tacaíochta Limited (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

19 November 2022

Aiseanna Tacaiochta Limited
(A Company Limited by Guarantee and not having Share Capital)

Statement of financial activities
Financial year ended 31 December 2021

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2021	2021	2021	2020
	Notes	€	€	€	€
INCOMING RESOURCES					
Incoming resources from					
Charitable Resources					
Members subscriptions		189,365	-	189,365	195,675
HSE members funding	5	-	2,797,750	2,797,765	2,397,480
HSE core grant		-	108,000	108,000	108,000
Other		25,785	-	25,770	21,033
Total Incoming resources		215,150	2,905,750	3,120,900	2,722,188
RESOURCES EXPENDED					
Charitable activities					
Members grants		-	1,923,454	1,923,454	1,724,227
Members PA support		-	791,416	791,416	673,140
Administration		176,386	108,000	284,386	282,535
Total Resources Expended		176,386	2,822,870	2,999,256	2,679,902
Net incoming/ (outgoing) resources		38,764	82,880	121,644	42,286

The financial statements were approved by the board on 18 November 2022 and signed by :

Owen Collumb

Owen Collumb
Director

Ann Kennelly

Ann Kennelly
Director

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

Aiseanna Tacaiochta Limited
(A Company Limited by Guarantee and not having Share Capital)

Statement of income and retained earnings
Financial year ended 31 December 2021

	2021	2020
	€	€
Surplus for the financial year	121,644	42,286
Retained earnings at the start of the financial year	405,447	363,161
Retained earnings at the end of the financial year	<u>527,091</u>	<u>405,447</u>

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

Balance sheet
As at 31 December 2021

	Note	2021 €	€	2020 €	€
Current assets					
Debtors	9	188,192		244,665	
Cash at bank and in hand		878,069		716,739	
		<u>1,066,261</u>		<u>961,404</u>	
Creditors: amounts falling due within one year	10	<u>(539,170)</u>		<u>(555,957)</u>	
Net current assets		<u>527,091</u>		<u>405,447</u>	
Total assets less current liabilities		<u>527,091</u>		<u>405,447</u>	
Net assets		<u><u>527,091</u></u>		<u><u>405,447</u></u>	
Capital and reserves					
Restricted fund	11	95,256		12,375	
Unrestricted fund	11	431,836		393,072	
Members funds		<u><u>527,091</u></u>		<u><u>405,447</u></u>	

These financial statements were approved by the board of directors on 18 November 2022 and signed on behalf of the board by:

Owen Collumb

Owen Collumb
Director

Ann Kennelly

Ann Kennelly
Director

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

Aiseanna Tacaiochta Limited
(A Company Limited by Guarantee and not having Share Capital)

Statement of cash flows
Financial year ended 31 December 2021

	2021	2020
	€	€
Cash flows from operating activities		
Surplus for the financial year	121,644	42,286
<i>Adjustments for:</i>		
Accrued expenses/(income)	(1,371)	973
Trade and other debtors	56,473	(1,273)
Trade and other creditors	(15,416)	220,309
Cash generated from operations	<u>161,330</u>	<u>262,295</u>
Net cash from operating activities	<u>161,330</u>	<u>262,295</u>
Net increase/(decrease) in cash and cash equivalents	161,330	262,295
Cash and cash equivalents at beginning of financial year	716,739	454,444
Cash and cash equivalents at end of financial year	<u>878,069</u>	<u>716,739</u>

Aiseanna Tacaiochta Limited
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements
Financial year ended 31 December 2021

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 2022 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.

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

Notes to the financial statements (continued)
Financial year ended 31 December 2021

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.

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

Notes to the financial statements (continued)
Financial year ended 31 December 2021

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.

Aiseanna Tacaiochta Limited
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2021

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 2021 €	Recognised 2021 €	Deferred to 2022 €
CHO 1	151,775	141,186	10,589
CHO 2	230,278	230,278	-
CHO 3	91,606	40,606	51,000
CHO 4	130,647	130,647	-
CHO 5	154,197	102,484	51,713
CHO 6	363,375	271,955	91,420
CHO 7	566,372	479,587	86,785
CHO 8	464,548	392,401	72,147
CHO 9	1,046,139	1,008,606	37,533
National HSE	108,000	108,000	-
Total HSE Service Funding	3,306,938	2,905,750	401,188

6. Operating surplus

Operating surplus is stated after charging/(crediting):

	2021 €	2020 €
Fees payable for the audit of the financial statements	2,860	2,800

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

Notes to the financial statements (continued)
Financial year ended 31 December 2021

7. Staff costs

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

	2021	2020
AT core staff	5	5
Temporary members employees under AT	71	71
	<u>76</u>	<u>76</u>

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

The aggregate payroll costs incurred during the financial year were:

	2021	2020
	€	€
Wages and salaries	798,076	728,912
Social insurance costs	82,707	74,776
	<u>880,783</u>	<u>803,688</u>

8. Appropriations of profit and loss account

	2021	2020
	€	€
At the start of the financial year	405,447	363,161
Surplus for the financial year	121,644	42,286
At the end of the financial year	<u>527,091</u>	<u>405,447</u>

9. Debtors

	2021	2020
	€	€
Trade debtors	188,192	244,665

10. Creditors: amounts falling due within one year

	2021	2020
	€	€
Trade creditors	106,938	138,113
Other creditors including tax and social insurance	24,756	25,833
Accruals	6,288	7,659
Deferred income	401,188	384,352
	<u>539,170</u>	<u>555,957</u>

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

Notes to the financial statements (continued)
Financial year ended 31 December 2021

11. Capital and reserves

	Restricted Fund €	Unrestricted Fund €	Total €
At 1 January 2021	12,375	393,072	405,447
Movements during the year	82,880	38,764	121,644
Other			
At 31 December 2021	<u>95,256</u>	<u>431,836</u>	<u>527,091</u>

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 2022 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 €355,193 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 €355,193 by Owen Collumb, Fiona Weldon, Peter Moore, and Gordon Ryan's service companies.

At 31 December 2021, Aiseanna Tacaíochta CLG owed a total of € 8,892 to Owen Collumb, Fiona Weldon, Peter Moore, and Gordon Ryan's service companies.

During the year, Gordon Ryan invoiced a total of €2,625 to AT for the payroll work.

14. Key management personnel

At the year end the company had no commitments.

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

Notes to the financial statements (continued)
Financial year ended 31 December 2021

15. Approval of financial statements

The board of directors approved these financial statements for issue on 18 November 2022.

Aiseanna Tacaiochta Limited
(A Company Limited by Guarantee and not having Share Capital)

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

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

Detailed profit and loss account
Financial year ended 31 December 2021

	Year ended 2021	Year ended 2020
Turnover		
HSE Service funding	2,797,750	2,397,480
HSE Core funding	108,000	108,000
Other Income	25,785	21,033
Members subscriptions	189,365	195,675
	<u>3,120,900</u>	<u>2,722,188</u>
Gross surplus	<u>3,120,900</u>	<u>2,722,188</u>
Gross surplus percentage	100.0%	100.0%
Overheads		
Administrative expenses	(2,999,256)	(2,679,902)
	<u>(2,999,256)</u>	<u>(2,679,902)</u>
Operating surplus	121,644	42,286
Operating surplus percentage	3.9%	1.6%
Surplus before taxation	<u>121,644</u>	<u>42,286</u>

Aiseanna Tacaiochta Limited
(A Company Limited by Guarantee and not having Share Capital)

Detailed resource expenditures
Financial year ended 31 December 2021

	Unrestricted Funds	Restricted Funds	Total	Total
	2021 €	2021 €	2021 €	2020 €
Members' grant request				
Grant payments to membes	-	1,923,454	1,923,454	1,724,227
Members' PA support				
PA support for members	-	791,416	791,416	673,140
Administrative expenses				
Wages and salaries	119,907	105,375	225,282	222,527
Training and seminar	20	-	20	271
Rent and rates	26,399	-	26,399	26,461
Insurance	7,015	-	7,015	4,297
Printing, postage and stationery	1,319	-	1,319	1,318
Telephone and computer costs	8,603	-	8,603	10,913
Travel and subsistence	1,764	-	1,764	1,613
Subscriptions	407	-	407	411
Professional fees	5,512	2,625	8,137	10,873
Auditors remuneration	2,860	-	2,860	2,800
Bank charges	398	-	398	424
General expenses	2,182	-	2,182	627
Board and AGM Costs	-	-	-	-
Total administrative expenses	176,386	108,000	284,386	282,535
Total resources expended	176,386	2,822,870	2,999,256	2,679,902