AVISTA CLG FORMALLY TRADING AS DAUGHTERS OF CHARITY DISABILITY SUPPORT SERVICES COMPANY LIMITED BY GUARANTEE (CLG)

Trustees Report (Incorporating Directors Report and Disclosures)

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Administration Details

Directors
Sr. Goretti Butler (Resigned 3rd of December 2021)
Sr. Justine O'Brien (Resigned 3rd of December 2021)
Sr. Sheila Ryan (Resigned 3rd of December 2021)
Sr. Bernadette MacMahon (Resigned 3rd of December 2021)
Sally Byrne
Noel Kidney
Daniel O'Hare
John O'Quigley
Rory Staines
Sile Parsons
Kieran Murphy

Bankers
AIB Bank
7/12 Dame street
Dublin 2

Secretary and registered office
Sr. Justine O'Brien (Resigned 3rd of December 2021)
Sally Byrne (Appointed 6th December 2021)
c/o St. Vincent's Centre
Navan Road
Dublin 7

Independent auditors
Crowley's DFK Unlimited Company
Chartered Accountants and Statutory Audit Firm
16/17 College Green
Dublin 2

Solicitors
Byrne Wallace
88 Harcourt Street
Dublin 2

Sweeney McGann
67 O'Connell Street
Limerick

Hammond and Associates
23 Albert Road Upper
Glenageary
Co. Dublin

Mason Hayes and Curran
South Bank House
Barrow Street
Dublin 4

Willian Fry
2 Grand Canal Square
Dublin 2

Company registered number: 527694

CHY (Revenue) Number: 21097
Registered Charity Number: 20084035

Structure Governance and Management

Significant Governance Decisions Progressed in 2021

2021 was a year that marked a significant milestone for the governance and branding of the organisation. In 2021 the Daughters of Charity Disability Services (DOCDSS) and the Board implemented key changes that had been agreed and notified in 2020.

1. On October 19th 2020 the Daughters of Charity (DOC) issued formal notification of their decision as an Order to hand over trusteeship and ownership of the disability support services to the existing independent Board and independent trustees.
2. At the Board meeting on 25th February 2020, the Board ratified the Service Strategy and the proposal to change the name of the organisation from the Daughters of Charity Disability Support Services to Avista.

Ahead of the Order considering the handover of trusteeship and ownership of the DOCDSS they established a DOC transition team. This team comprised of DOC Order representatives, project manager, and external consultants. As a result of the decision by the DOC to leave the trusteeship and governance of the DOCDSS Service, the CEO was formally appointed to the transition team in November 2020 and work was undertaken across 2021. The transition team completed their work in consultation with legal advisors Mason, Hayes and Curran, and put a plan in place that would ensure smooth conversion to the new governance arrangements. This included ensuring all required notifications were completed with the Health Service Executive, the Charities Regulator, and the Companies Registration Office, along with all key regulatory bodies that the organisation operates under and formerly reports to. It also involved a review and legal transfer of company property deeds registered by the DOC, but used solely for Daughters of Charity Disability Support Service operations. A plan was implemented for this property to be legally transferred into the new company named Avista. The transition plan also included the completion of a full review and update of the Memorandum of Association that set out the objectives and powers of the company, and its governance under its Articles of Association.

With all required actions completed, and authorisation received from required regulatory bodies, the formal handover of trusteeship and ownership of the Daughters of Charity Disability Support Services from the DOC to the Board took place on the 3rd of December 2021. As part of this the four DOC Trustees on the Board resigned from their roles.

On the 6th of December 2021, Avista CLG, the new name of the organisation had completed all required legal processes, and it was formally launched and adopted as the new name of the organisation.

As outlined above in 2021 the organisation operated under two names, Daughters of Charity Disability Support Services and Avista. For clarity and to avoid confusion, the current legal name is Avista as of December 2021; this name will be used to cover all organisation references made in this report for the period 2021.

Structural Governance

Avista is as a company limited by guarantee and not having a share capital. It was originally registered as the DOCDSS in 2014. The company operates under a Memorandum of Association. This sets out the objectives and powers of the Company, and its governance under its Articles of Association and by the Board of Avista Directors. The Board completed a full review of the Articles of Association in 2021. Avista is registered with the Companies Registration Office (CRO), Company number 527694.

The purpose of the organisation is to provide a range of supports and services to people with intellectual disabilities. The activities of the company are charitable in nature and all income is applied solely towards the promotion of the charitable objectives of the Company. Avista is a registered Charity with the Charities Regulatory Authority, registered number 200884035. The Board of Avista completed its Governance Code Compliance Record for 2020, and reported to the Charity Regulator for 2020. Avista has been granted charitable status under Sections 2017 and 2018 of the Taxes Consolidation Act 1997, Charity Number CHY 21097.

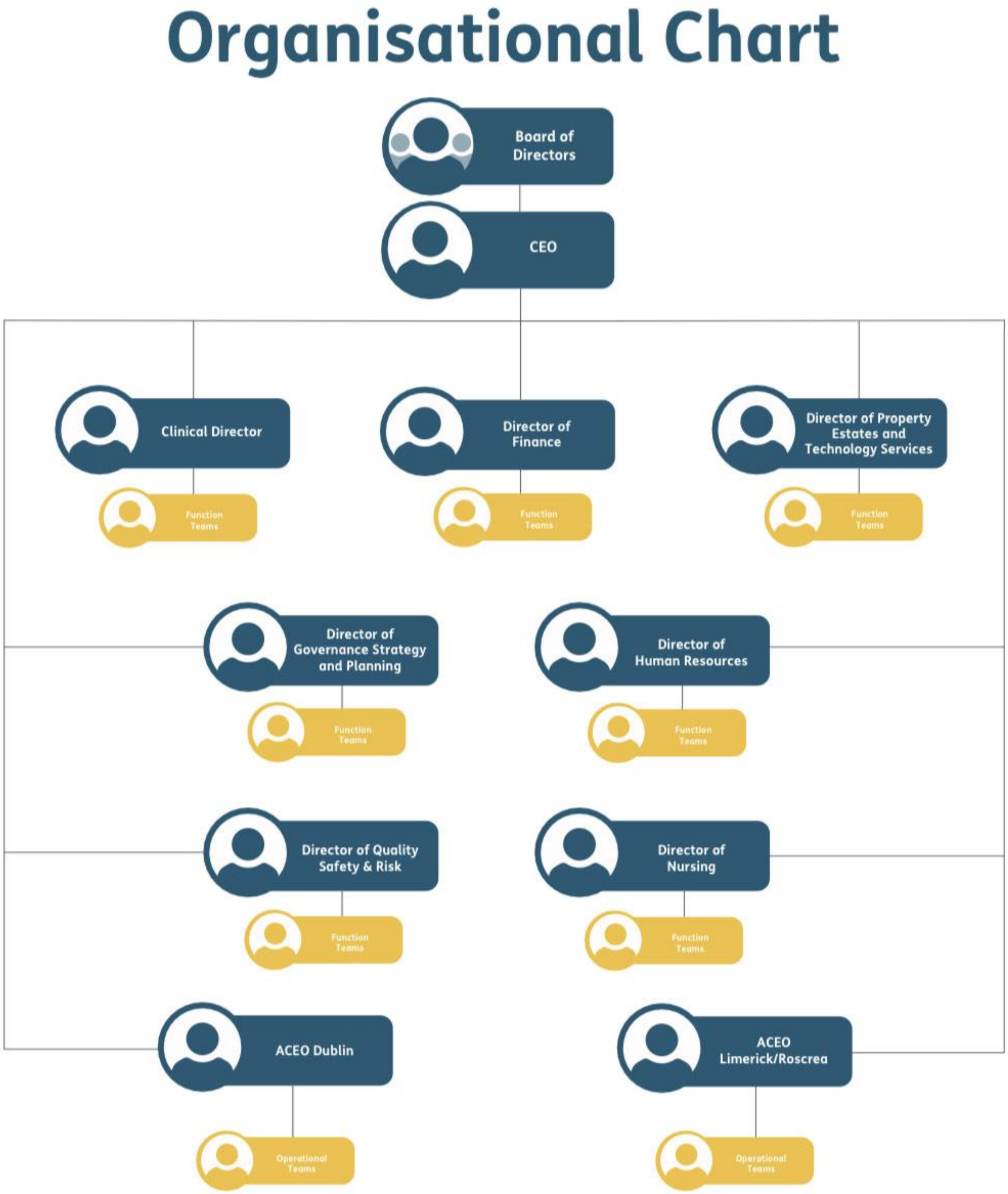
Organisational Structure

Avista has in place key governance structures and operational systems across the organisation that are set up to support the organisation's objectives and monitor performance across the organisation in line with Avista's strategy. These structures are outlined below:

Key Structures include:

- Avista Board of Directors. The Board of Directors are responsible for the overall control, governance, and management of Avista. All Board members are engaged on a voluntary basis.
- Avista Executive Team. The Executive Team has shared operational responsibility to drive and achieve its core objectives by delivering on its strategy. The Executive forum met every 3 weeks across 2021. The Avista Executive is made up of the following roles, all of which seek to ensure the delivery of organisation objectives.
    - Chief Executive Officer.
    - Assistant CEO roles for Dublin and Limerick/North Tipperary/Offaly.
    - Director of Finance.
    - Clinical Director.
    - Director of Nursing.
    - Director of Property, Estates and Technical Services.
    - Director of Human Resources.
    - Director of Quality, Risk and Safety.
    - Director of Governance, Strategy and Planning.

- Avista Service Co-ordinating Committee (SCC). This committee includes the full Executive Management Team and the senior line managers. This forum met every 6 – 8 weeks across 2021.
- Avista Regional Management Teams meet quarterly; includes the operational and multidisciplinary leads for the region.


Organisational Chart
Board of Directors
CEO
Clinical Director
Function Teams
Director of Finance
Function Teams
Director of Property Estates and Technology Services
Function Teams
Director of Governance Strategy and Planning
Function Teams
Director of Human Resources
Function Teams
Director of Quality Safety & Risk
Function Teams
Director of Nursing
Function Teams
ACEO Dublin
Operational Teams
ACEO Limerick/Roscrea
Operational Teams

Board Governance

The Board was represented by 11 board members across 2021, which brought a wide range of professional and individual expertise to the board room. As noted above, in line with the Daughters of Charity's (DOC) decision to cease all involvement with the governance of the organisation, at a Board meeting on the 3rd of December 2021, the following representatives of DOC resigned from their roles on the Company Board: Sr. Goretti Butler (Chairperson); Sr. Sheila Ryan; Sr. Bernadette MacMahon and Sr. Justine O'Brien. Following their resignation on the 3rd of December the independent board appointed Mr. John O'Quigley, as the Board Chairperson and Ms. Sally Byrne as the Company Secretary. These changes reduced the membership of the Board to 7 members and removed core competencies from the Board skill mix. In line with good governance, and in the context of the planned governance changes, the Board completed a full review of the skill and competency requirements for 2021. As a result of this review, the Board will progress an active recruitment drive in 2022, to ensure all competencies lost as result of the DOC Trustees resignations, are replaced and that all core competencies required are well represented on the Board of Avista.

Board Meetings

In 2021, the Board held 8 meetings. The Board meeting held on the 3rd of December took place to formally facilitate the DOC handover of agreed assets, and the resignation of the DOC Trustees from the Board. The AGM was held on the 13th of October 2021. Board attendance across the year is noted below.

Board Members Attendance at Board Meetings	Ordinary Board Meetings (8)	Annual General Meeting (AGM)
Sr. Goretti Butler	8	Attended
Sr. Justine O'Brien	8	Attended
Sr. Sheila Ryan	8	Attended
Sr. Bernadette MacMahon	6	Attended
Sally Byrne	8	Attended
Noel Kidney	8	Attended
Daniel O'Hare	7	Attended
Sile Parsons	5	Did not attend
John O'Quigley	8	Attended
Rory Staines	5	Attended
Kiernan Murphy	6	Did not attend

Given the context of the ongoing COVID-19 pandemic and national and organisational guidelines that needed to be adhered to, the Board met virtually across 2021. There was a reduction of 2 Board meetings in 2021 in comparison to 2020; this was a planned change as a direct result taking the decision to meet bi-monthly as against monthly. In making this decision the Board agreed that additional Board meetings would be scheduled, if they were required.

Within the Board structure, the following subcommittees operate to review and oversee governance and performance in their respective areas. Each of the committees operates to agreed terms of reference reviewed by the Board.

- Quality and Risk Committee.
- Audit, Assets, Remuneration and Finance Committee.
- Nominations Committee.

The Audit, Assets, Remuneration and Finance Committee had 6 members across 2021. The committee met 7 times across the year. The Nominations Committee falls under the Audit, Assets, Finance and Remuneration committee.

The Quality and Risk had 7 members across 2021 and the subcommittee met formally on 4 occasions.

Avista's Strategic Objectives and Activities in 2021

Avista's Core Purpose and Strategic Objectives

The Board approved the Service Strategy in February 2020, and the organisation was preparing at that time to launch the new organisation strategy. However, in March 2020 the COVID-19 pandemic presented itself, and continued with intensity across 2020 and 2021. The safe and effective provision of services under the pandemic conditions demanded significant focus and time. During this period organisational resources were prioritised on seeking to minimise the risk of the impact of COVID-19 on the individuals the organisation supports, their families and staff.

While some informal work commenced on the roll out of the new strategy during 2020, the decision was taken to formally revise the timeframe of the strategy to 2021 – 2025. The strategy formally commenced implementation in 2021.

The new strategy was developed following extensive consultation with internal and external stakeholders and sets out clearly the vision, mission and values of Avista:

Avista Vision:	People living their best lives as active citizens in an inclusive society.
Avista Mission:	Working together with people to live their best lives through the delivery of quality services.
Avista Values:	Service, Respect, Excellence, Collaboration, Justice, Creativity.

Avista Strategic Goals 2021- 2025	
1	**The people the organisation supports will be at the core of Avista's planning and delivery of quality services.**
2	**Avista will develop and improve services and supports that it provides to children and adults who use the organisation's services.**
3	**Avista will lead the way in improving the lives of the people it supports, through innovation, building and sharing of evidence-based practice and research.**
4	**Avista will develop specialist services in line with national policy and in collaboration with key stakeholders.**
5	**Avista will proactively influence national policies and strategies and lead change in the sector.**
6	**Avista will develop the organisation to support the delivery of its service goals and ensure the delivery of quality services.**

Avista's Activity under the Strategic Objectives in 2021

Under Avista's 6 overarching strategic goals there are 42 specific objectives that seek to support delivery of the listed goals. The CEO and the Director of Governance Strategy and Planning, and the Strategy Development and Implementation team met throughout 2021. A key component of their work in early 2021, involved appraising the 42 objectives within the strategy and agreeing what objectives would formally commence in phase 1 and 2 of 2021. They also established the objectives, which will commence formal implementation in 2022.

The team also agreed lead owners and objective teams for each of the 42 objectives, their core role being to lead out on the work of the objectives to deliver its target impact. A process to document and report on each objective from objective teams to the Board was also agreed.

The following objectives within the strategy commenced formal roll out in 2021:

	Phase 1 Objectives Scheduled to Commence July 2021
2.1	Implement Progressing Disability Services for Children and Young People
2.7	Progress seamless and supported transition plans from campus to community for individuals
6.6	Deliver fit for purpose ICT management system
1.2/ 2.6	1.2 Review access to services and community Integration in day supports and 2.6 Embrace and Implement New Directions Policy and Standards
1.1	Develop robust IPNA

	Phase 2 Objectives Due to Commence October 2021
1.3	Comply with UN Convention on Rights of Person with Disability
6.1/6.2	6.1 Develop and implement a people strategy/6.2 Build and foster person-centred performance culture
6.1	Develop and resource an implementation and change plan to support the roll out of the strategy.
6.5	Develop and operate a governance compliance framework to ensure ongoing quality and safety

Avista Support Service Activities to Deliver on Objectives

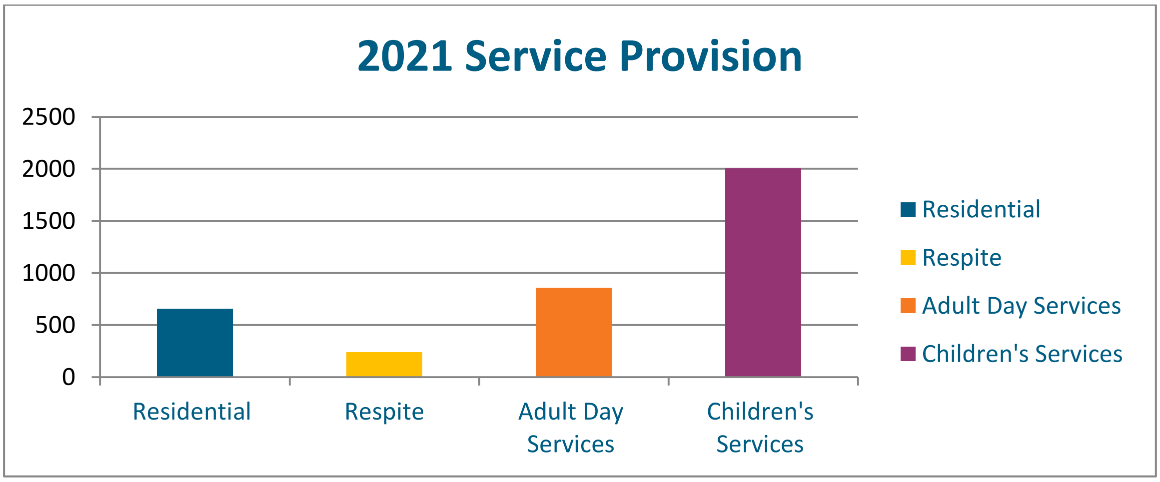
In 2021 a total of 3,749 individual support places were provided for individuals across a range of support services provided by Avista. These supports included:

- Early Intervention - Pre-School Service and Educational Services.
- Respite Supports - Residential, home based, and community based.
- Family Support.
- Community Supported Accommodation and Residential Support Services.
- Day Supports for Children and Adults.
- Personal Development and Independent Living Support.
- Training, Enterprise and Employment and Supported Employment Services.
- Supported Employment.
- Provision of multi-disciplinary support – medical, occupational therapy, speech and language, physiotherapy and psychology.
- Specialist dementia support.
- Advocacy supports.

The demand for services continues to increase year on year, an ageing population, changing needs, the impact of the COVID 19 pandemic, including post COVID infection interventions and changes in mobility, alongside an increase in the number of school leavers with complex support needs transitioning into adult services continued to put pressure on Avista's operational and multi-disciplinary team capacity. A challenging recruitment environment was also evident across 2021; this presented significant demands on all resource capacity.

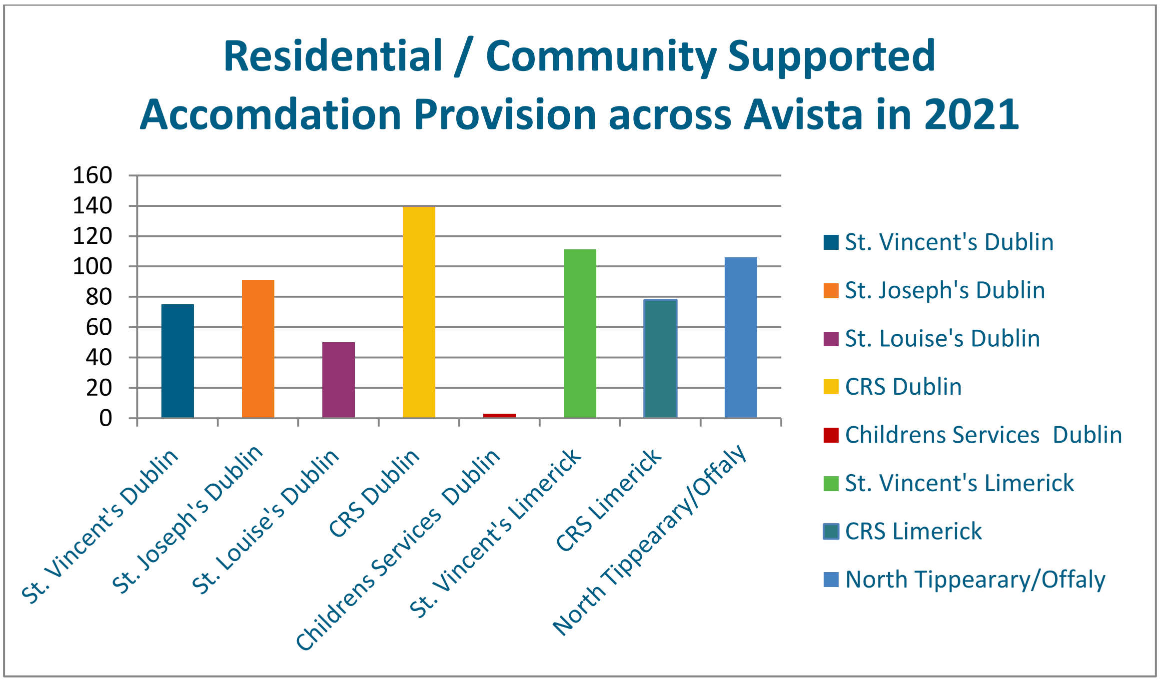
The charts below provide a high-level overview outline on how service activity was distributed across the organisation.

Overall Service Provision across 2021

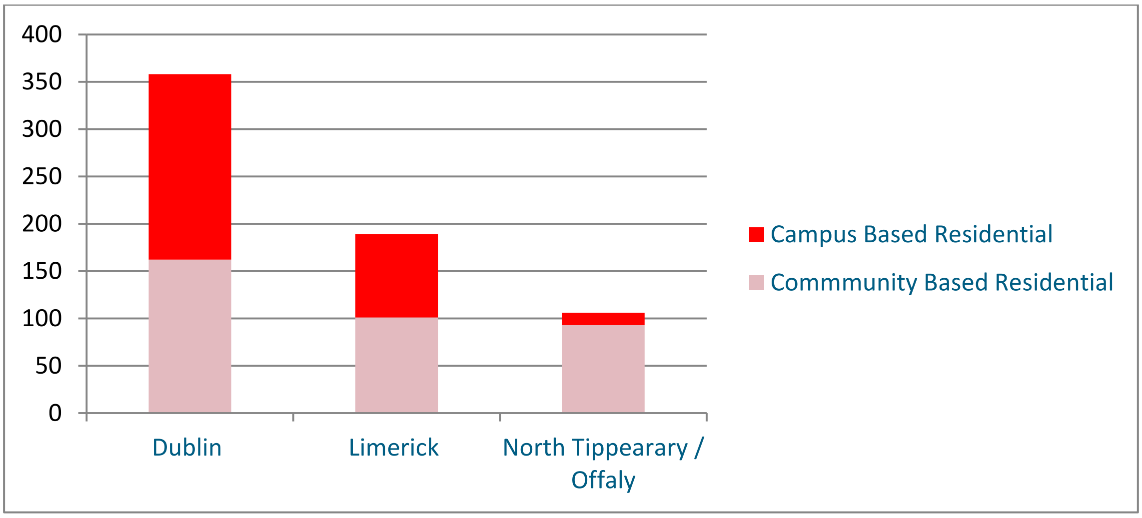


Residential and Community Accommodation Supports

The breakdown of how Residential and Community supported accommodation was provided across Avista in 2021 is detailed below:



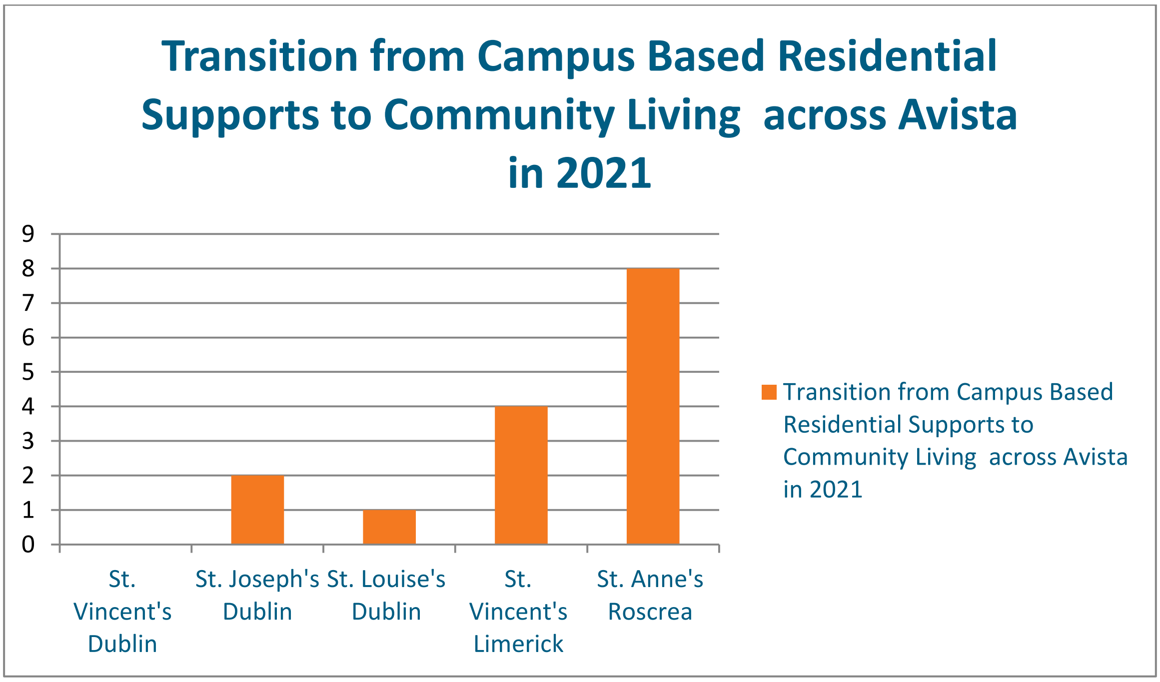
653 individuals availed of residential supports from Avista in 2021. The nature of supports across the accommodation service varied from community based residential supports to high support campus-based support models. The chart below outlines by region the profile of residential supports provided in the community and campus-based setting by region.



85.75(%) of the 653 individuals who availed of residential supports, accessed both residential and day supports from Avista in 2021.

A core principle of Avista's organisational strategy is to continue to develop and improve services and supports provided to children and adults who avail of Avista's services.

Objective 2.7 of the strategy sets out Avista's commitment to progressing the seamless and supported transition of individuals from campus based to community-based settings, in line with 'Time to Move On from Congregated Settings' and 'Sláintecare' government policies. During 2021, Avista commenced the development of a transition plan for campus based residents. In 2021, in the midst of the challenging pandemic, Avista successfully supported 15 individuals transition from campus based residential supports to community-based supports. 12 of these individuals moved into a new home in the community, while 3 moved into a vacancy that arose in an established community home. Avista has commenced a journey with each of these individuals that will seek to support them develop and sustain social valued roles in their community and access the good things in life. Details of areas where these moves were supported in 2021 are listed below:



The progression of work in this area is a core objective for all locations that provide campus based residential supports across Avista by 2025. The chart below outlines the number of individuals Avista plans to support to move from campus-based supports to community based supports in 2022.

Avista Day Supports

Commencing in 2020 and actively continuing in 2021, Avista's day supports team across the organisation undertook a major review of day supports and how they are provided. This work was undertaken in line with 2 of Avista's service strategy goals:

Goal 1: ***The people Avista supports will be at the core of its planning and delivery of quality services***
Goal 2: ***Avista will develop and improve services and supports that it provides to children and adults who use its services.***

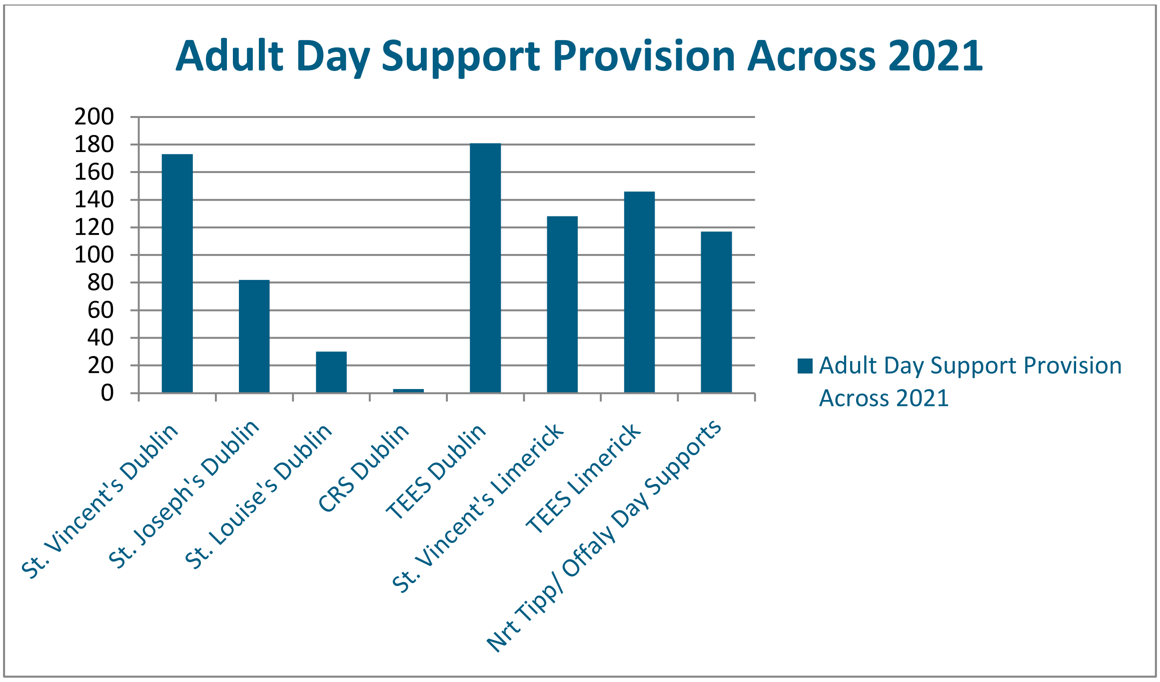
The strategic review work fell under objective 2.1 that sets out the need to ensure that the requirements and intended spirit of the national 'New Directions' policy and standards are implemented in adult day services. The emergence from a global pandemic had a significant impact on day support provision to individuals and their families. The objective of the strategic review was to develop short, medium, and long-term strategies to reopen and evolve day supports in a way that ensures Avista as an organisation:

- Holds onto what is good about the service.
- Progresses the day service experience in line with what individuals want and accepting individuals will want different things.
- Reforms elements in need of change and exploring new ways of working, led by the needs, and preferences of the individuals Avista supports.

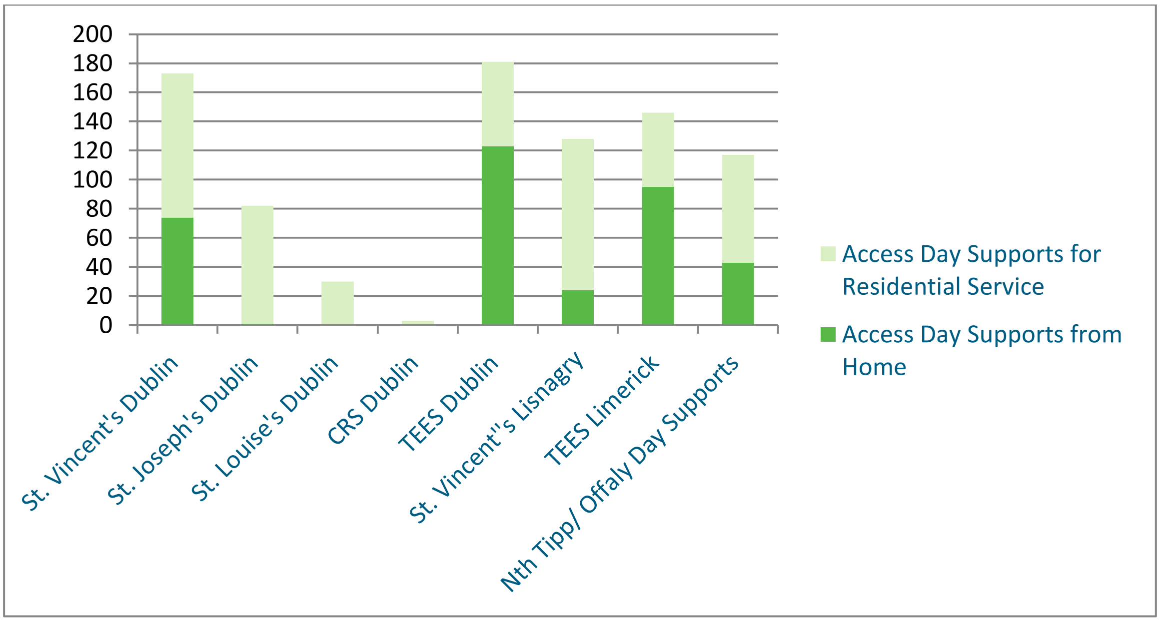
Five core principles continue to drive the day support strategy. These are:

- The rights, needs and preferences of individuals Avista supports.
- Staff expertise, innovation and creativity.
- Avista's Vision, Mission and Values.
- Avista's New Service Strategy which we all have had a part in crafting.
- National Policy and Best Practice in particular 'New Directions 'and the 'UN Convention on the Rights of People with Disabilities, 2018'

860 individuals availed of Avista Adult Day Supports in 2021.



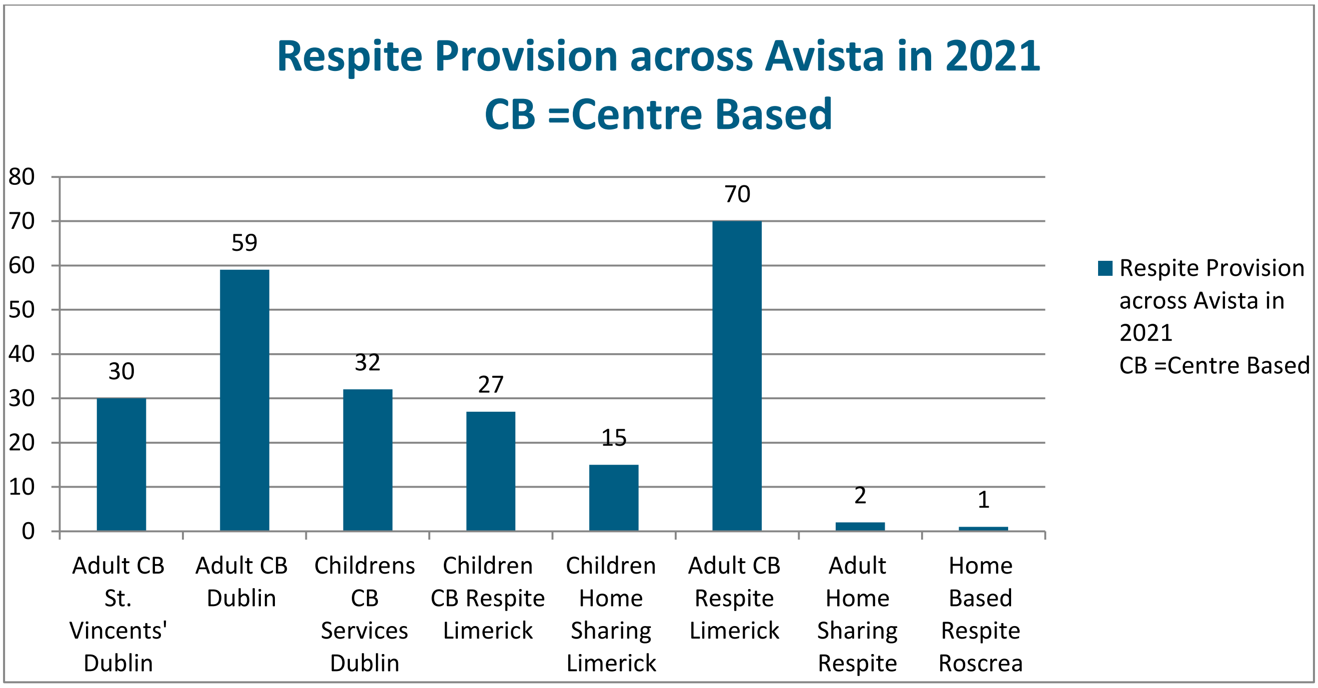
Of the 860 individuals who availed of day supports, 300 individuals accessed their day supports from their family home, while 560 accessed supports from residential services. Covid outbreaks prevented individuals from attending the day centre hubs, and Avista reconfigured available supports to allow individuals gain access to supports via technology and/or one to one supports. The chart below depicts how this was spread across the Avista day support services:



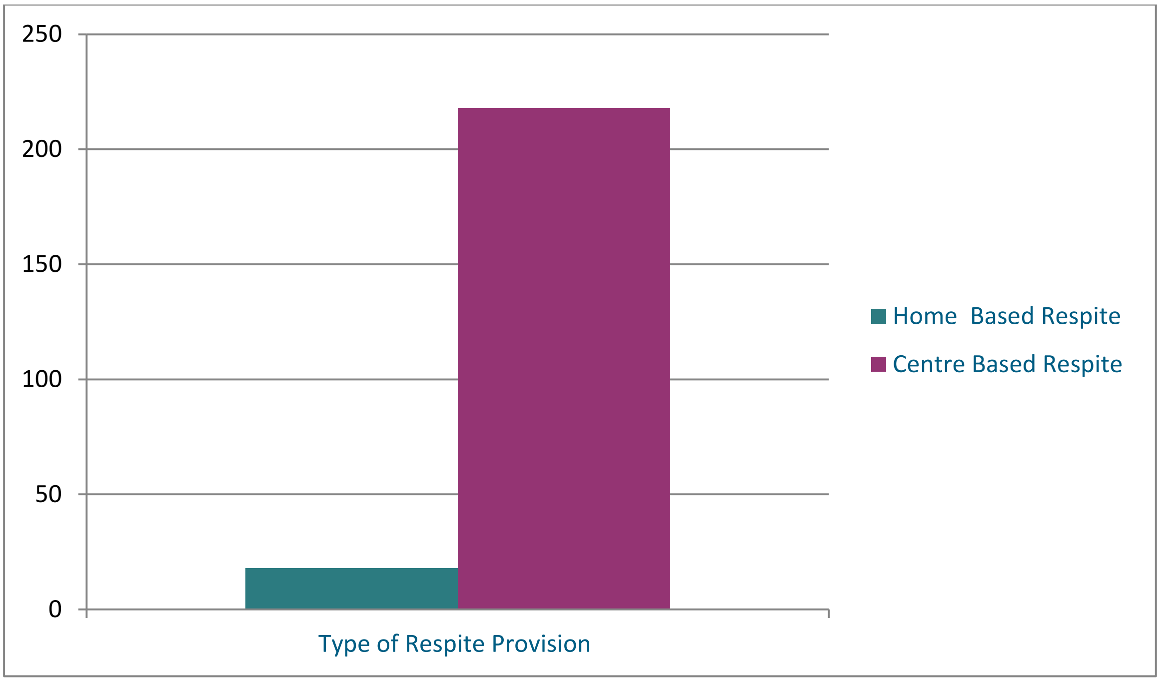
Avista Respite Supports

Avista provides a range of respite supports across the service. These include centre based respite for adults and children and home sharing respite support services. Across 2021, respite services were offered to 236 individuals and their families, as depicted by the chart below. 74 of the respite beneficiaries were children and their families, with 162 adults and their families.

Of note in the context of the pandemic, while individuals and their families were offered respite breaks, some families made the decision not to take up the offer. This was mainly linked to the risks associated with Covid. In Limerick adult respite services, 70 individuals were offered respite during 2021; 59 individuals availed of the offer and 11 individuals and their families decided not to take up the offer of respite in this period. All individuals and families will remain active on the respite service and receive offers in 2022 in line with their presenting needs and preferences and funded service capacity and service criteria.



The chart below breaks down Avista's respite provision by centre based to home based.



Under Goal 1 noted below - Avista has set out the objective to work with stakeholders to develop residential services and existing/alternative respite services and improve future residential/support services (based on projected needs) for:

- People with changing needs within Avista's services.
- People who live at home.
- Adults living in the community.
- Children and adults in crisis.

As part of this process a respite review was undertaken in Dublin Services in 2021. The general principles and guidance underpinning the review and the recommendations from the review were:

- Person-centeredness.
- Safety – measures are informed and guided by public health advice and assessment of risk.
- Equity – processes aim to ensure that all persons who meet the criteria for respite have access to services available.
- Ethics - all decisions are values based.
- Respect - for the individual's dignity and autonomy.
- Openness and transparency - ensuring the decision-making process is clear, multi-disciplinary in nature and is well communicated.
- Evidence-based /informed: based on data and research available.

The review presented a clear need for increased respite access for individuals and families for centre based respite provision. In line with individuals preferences and needs, it is in Avista 's respite strategy to increase the offer of respite services including home support and after-school respite supports to individuals and their families over the course of the strategy.

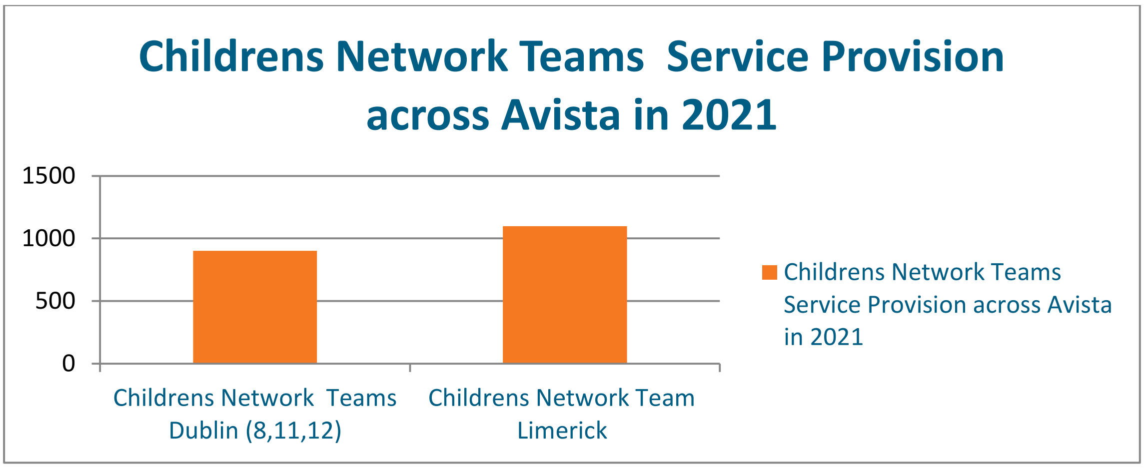
Avista Children's Support Services

Implementing Progressing Disability Services for Children and Young People is a key objective under the organisation's strategy (2.1) and efforts to progress this objective was very active across 2021.

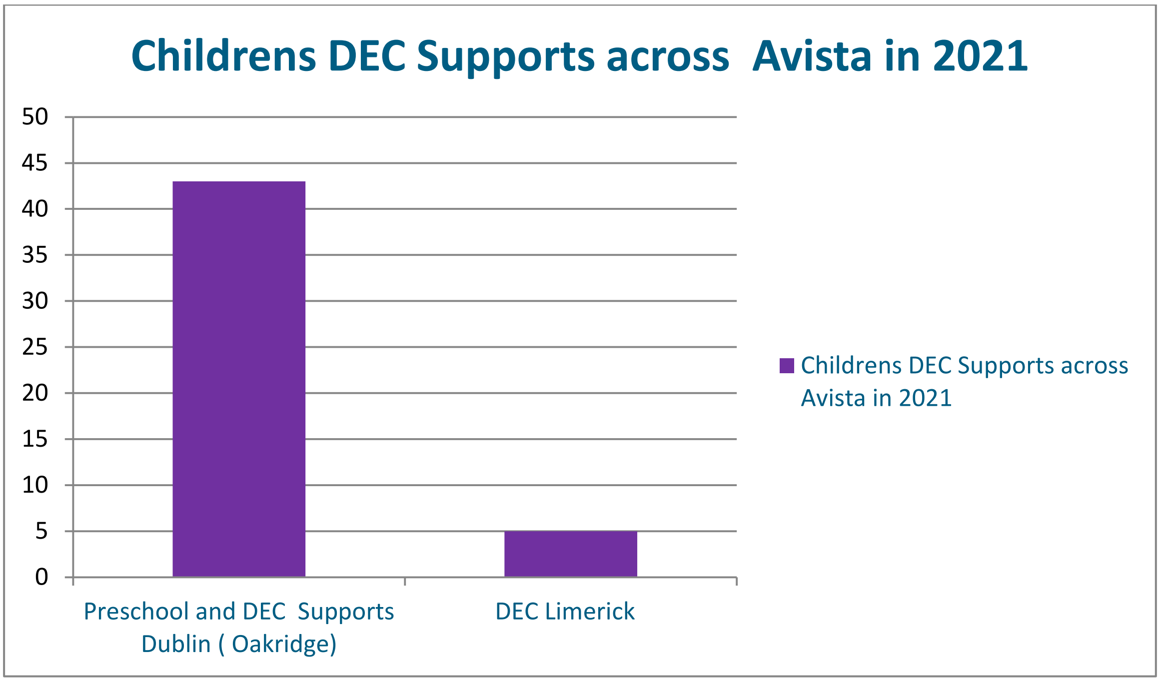
Work included preparation for the planned reconfiguration of children's services in Community Health Organisation (CH09 in 2021). This involved significant restructuring of children's services and multi-disciplinary departments to align them to the different children's networks teams across CH09 from a multi-disciplinary team (MDT) perspective. The new national strategy required substantial reconfiguration of reporting lines within MDT, including the separation of the MDT teams for adult services from children services. This was completed in a stark recruitment environment, were there were significant recruitment challenges due to the lack of available therapists to fill vacancies.

Children's services completed the transition in CH09 into the 3 new Children Disability Network Teams in September 2021. At this point, Avista became the lead agency for 3 children's networks under which 2,000 children were listed. It is important to note under the new network structure the number of children and their families, who accessed support from Avista increased from 540 to over 2,000 across the three network teams in Blakestown, Blanchardstown and Cabra Grangegorman.

Avista's service provision in children's network teams in Dublin and Limerick is profiled below.



In addition to work within network teams, Avista provides specific preschool and Day Educational Centre (DEC) supports in both Dublin and Limerick. These services provide intensive clinical and educational supports to children with complex medical and disability support needs.



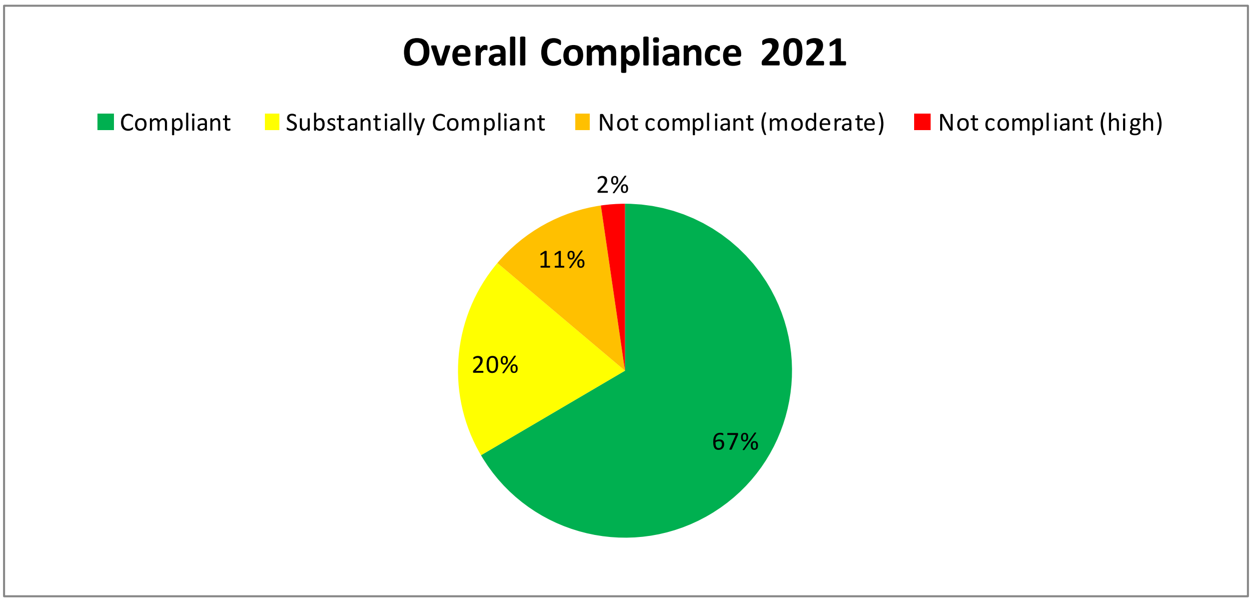
In addition to the Children's network team and the DEC supports, Avista also provided 3 residential places to children in Dublin during 2021, and provided respite supports to 74 children in 2021. These have been reflected in the charts above.

Support Service Regulatory Compliance 2021

All Avista residential services operate to the National Standards for Residential Services for Adults and Children with Disabilities. At the end of 2021 there were 93 designated residential services registered with HIQA; 48 within the Limerick/North Tipperary services and 45 within the Dublin services.

During 2021, Health Information and Quality Authority (HIQA) inspections took place at a significant rate across the organisation, with Dublin services undergoing the most inspections it had ever undergone in a calendar year, since the commencement of the regulatory inspection process. In total, there were a total of 80 inspections carried out in 2021 across Avista centres; the compliance achieved across the 1127 regulations inspected is outlined in the graphs below.

2021 also saw the roll out of an Infection Prevention and Control (IPC) assurance framework across all areas – this framework was developed against the National Standards for infection prevention and control in community settings and comprises of a guidance, self-assessment tool and quality improvement template. Late 2021 saw the organisation's first HIQA IPC thematic inspection of its governance and management arrangements with regard to IPC.



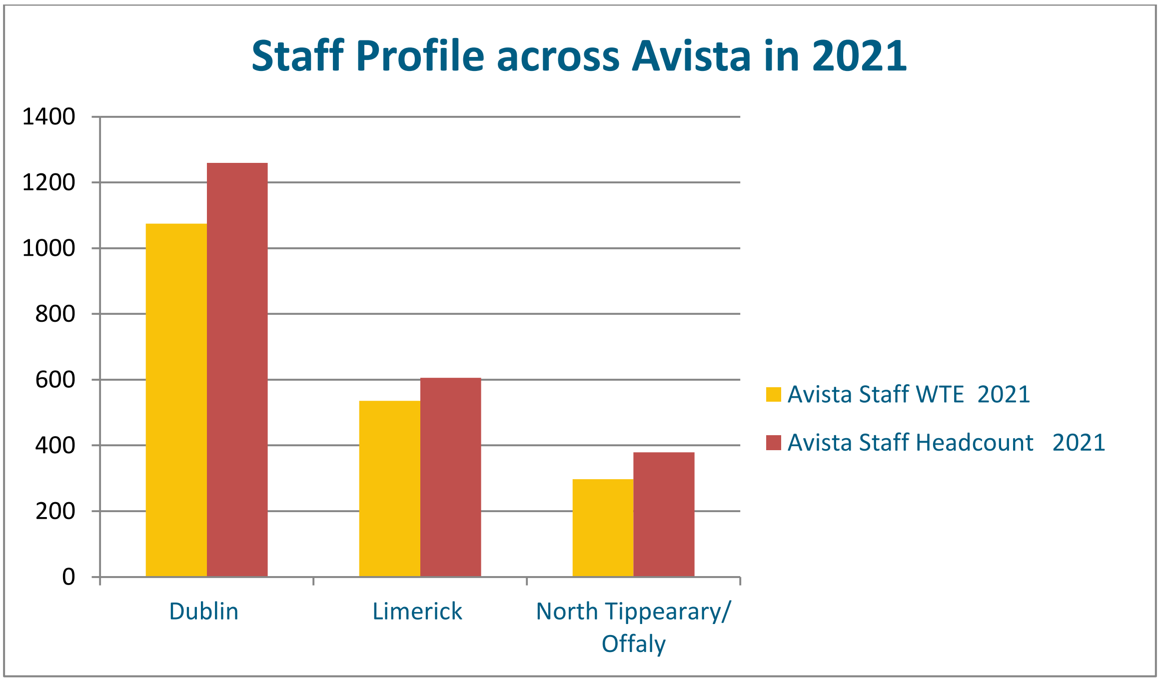
The organisation achieved full compliance of 67%. Of note there was a significant increase in the number of inspections carried out in 2021 compared to 2020. The organisation continues to proactively engage with HIQA to ensure compliance and quality driven standards are adhered to.

The organisation recognises the importance of strong governance at all levels of the organisation in achieving regulatory compliance and providing a quality, safe and effective service. In 2021 the organisation made a significant commitment to the granting of supernumerary status to Persons in Charge (PIC) relative to the scope of their management responsibilities.

Not only will this result in greater capacity within the PIC role, but also aims to support the recruitment and retention of these key roles in a very challenging recruitment market. A bespoke programme of learning and development for staff in Persons Participating in Management (PPIM) role was also sourced and will commence in early 2022.

Human Resource Activity to Deliver on Objectives

At the end of the year Avista has 1907.94 whole time equivalent (WTE) posts supported by a team of 2,245 staff. The chart below outlines how this staff profile was distributed across Dublin, North Tipperary/Offaly and Limerick.



2021 began with a spike in Covid 19 cases across Avista. Staffing for frontline services and isolation hubs was a major priority for Human Resources (HR) over the first quarter. Avista staff continued to provide high quality responsive supports and service to individuals supported, while the country in general, was in total lockdown mode.

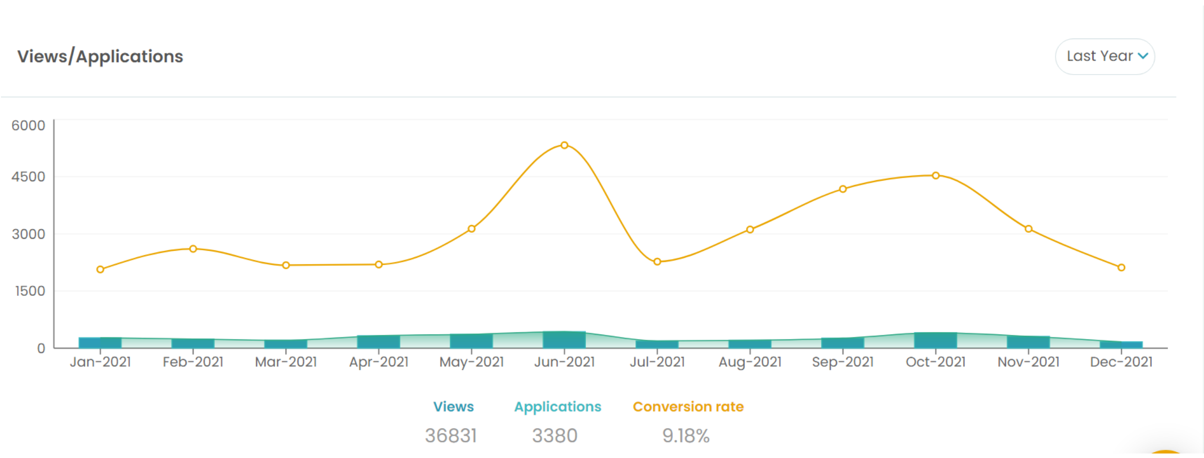
Incredible commitment from staff teams across the organisation ensured the successful roll out of the Covid 19 vaccination programme for all individuals supported by Avista, and the Avista staff team. The organisation's Nursing and Multidisciplinary Teams used their expertise and skill base, becoming vaccinators, while HR Administrators and management teams set up and operated systems that ensure frontline staff had access to vaccinations at the earliest point. Front line staff were prioritised in the vaccine roll out and ensuring every single dose available was administered to staff as quickly as possible.

Recruitment and retention was an ongoing challenge for the organisation and Avista implemented open days in different regions to attract staff as the country re-opened.

One positive output from Covid was the implementation of a ‘Working Remotely hybrid pilot scheme for staff’. This pilot will continue into 2022 and informal feedback has identified a greater work life balance for many staff.

Avista put its Exit Interview questionnaire online to make it easier for staff participation and to assist with extracting information on terms of attrition. The organisation provided formal training on investigations for managers, as well as local sessions on policies such as ‘Dignity at Work’ across different parts of the service.

Avista expanded on wellbeing initiatives and implemented ‘Weekly Wellbeing’ webinars across September and October 2021 to support staff, and successfully supported the setup of the three new Children’s Disability Network teams in the Organisation.



Volunteer Activity

Owing to the safety needs of the organisation and intermittent changes to public health measures, the volunteer programme was suspended on 12th March 2020. In early 2021, in preparation for the return of the volunteer programme, all volunteers were contacted and asked if they were willing to return. Over 50% of volunteers stated that they were interested in coming back to volunteer, once public health measures and organisational needs would permit resumption of the programme.

The latter half of 2021 saw the Co-ordinators engaged in the process of reviewing and updating documents, performing risk assessments, evaluating training and starting work to update the organisation’s Volunteer Policy. Delayed resumption of volunteer activity was pushed back to 2022 given the ongoing presence of Covid-19 in the community and the risks it presented.

Property and IT Activity to Deliver on Objectives

Covid and Estates

In 2021, Avista continued to invest in in the maintenance and estates areas with a particular emphasis on ensuring the prevention of Covid was minimised on all sites. This included fitting out of a number of vaccination centres in St. Joseph's Dublin, St. Vincent's Lisnagry and St. Anne's Roscrea. Storage and distribution of Covid related Personal Protective Equipment (PPE) was ramped up as the various waves hit the country. A substantial number of building adaptions were carried out to facilitate outbreaks.

Specialist isolation units in St. Rosalie's (Portmarnock) and St. Vincent's Limerick operated, while rapid temporary conversions were undertaken (sometimes in less than a day) to allow Covid positive residents remain in their home. This included the installation of sheds to provide areas for staff to don and doff necessary PPE.

The reopening of the Day Services resulted in numerous building adaptions to facilitate smaller pods and allowed for separated access to shared facilities. Additional ventilation systems were installed in building/rooms identified following a service wide audit by Avista maintenance teams.

Day services

2021 saw the intensifying of the search for a new facility to replace the Innovation Centre Day Facility in Plassey, Co. Limerick. December was the provisional termination of the lease date given by Shannon Properties. A number of options were explored and costed, but patience persevered as an ideal building was identified in the Plassey Estate no more than 1KM from the building that was closing. A lease was agreed for the shell and core building and a tender package was prepared for the bespoke fit-out to be tendered and constructed in 2022.

In Dublin a number of new Day Service locations were identified, leased and fitted out by the Avista Estates team. This included a new location in Phibsborough and an extension of already leased floors in Mulhuddart.

St. Anne's Service took leases on two disused day service buildings in Roscrea and Birr from Respond Housing. These buildings were fitted out and commenced operations during early 2021. An opportunity became available to extend the Day Service in Stafford Buildings, Nenagh and planning permission for a change of use was prepared in late 2021.

Residential Service

Residential maintenance continued across the service against a backdrop of the various waves of Covid. Avista's contractors and in house maintenance teams had to be patient as in a substantial number of cases, projects had to be cancelled or delayed at the last minute due to a Covid outbreak in a home. The main projects included the installation of fire doors, bathroom upgrades and kitchen replacements.

A number of new properties were extended, upgraded and renovated to be made suitable as homes for individuals supported by Avista. This included two new houses in Dublin, both of which will be occupied in early 2022. In Limerick and Roscrea a number of properties were completed under HSE funding for decongregation and fit-out works were undertaken to prepare the houses for occupation.

Children Services

Phase 1 of the conversion of the former school of Nursing in St. Joseph's Clonsilla was designed and managed by the in-house maintenance team. This has provided the Blakestown and Mulhuddart Progressing Children's Network Team with offices for approximately 30 Staff. In 2022, conversions to the ground floor to provide the assessment areas, waiting area and ancillary services are due to commence. The Dementia Memory Service and Service Training and Educational Sections will also be housed in the building.

Energy Efficiency Upgrades

Along with the usual across service in-house upgrading of services to improve efficiency, the service applied for and was successful in obtaining funding for two large projects in St. Vincent's Dublin and St. Joseph's Clonsilla. This involved replacement of pumps and controls on the heating system in St. Vincent's, alongside large areas of LED lighting replacements in St. Josephs. The project was fully funded by the HSE.

IT Tender for new infrastructure and move to Office365

In 2020, Avista issued a request for tender to help the organisation with creating a new IT infrastructure that was fit for purpose for the entire organisation. Case Dimensions were identified as the new provider. This contract will span 6 years and will move Avista's network servers to cloud platforms using Azure and Office365.

Hardware

Avista's IT Department in consultation with the Finance team continued to significantly invest in updates and expanded hardware equipment to meet the need for flexible usage in the Covid (and post Covid) era.

Cyber Attacks

In the wake of Avista's cyber attack and the HSE attack in May 2021, the likelihood of another cyber-attack remained high. In order to mitigate the risk as far as is practically possible; Avista contracted IT Security People Ltd., to conduct a review of all networks to highlight potential risks. Immediate action was taken on all high and medium level risks identified. At present, the organisation has 4 independent networks; all were confirmed to have up to date firewalls and anti-malware systems, but are still vulnerable to potential risk factors. The programmed completion of Avista's move to Office365 and the network switch replacement in 2022 will greatly reduced this risk further.

Achievement and Performance 2021

2021 was very much a year where Avista was an organisation in transition – It successfully launched a new name, effectively supported a change in governance, and launched a new strategy and formally commenced its implementation.

Key achievements and performance across 2021 under Avista's 6 strategic goals include:

Goal 1: The people we support will be at the core of our planning and delivery of quality services

Objective 1.2/ 2.6: 1.2 Improve integration of care for the people we support through a review of access to existing and planned services, and a review of community integration day services programmes, in day supports and, 2.6 Embrace and Implement New Directions Policy and Standards:

- Resumption of person centred day, respite and children's services and the repatriation of many staff back to their original posts that had been impacted by Covid-19.
- Work progressed on the "Rethinking Day Supports" work that began the year prior, with a greater focus on expanding education and work opportunities based on the preferences expressed by the persons supported by Avista. From consultations with individuals supported one of the biggest requests expressed by supported individuals was additional resources to seek work and education and opportunities to further their life goals.
- Strengthening of the "It's My Life" individualised support offerings to individuals accessing Avista in the TEES Dublin service with very positive outcomes for individuals availing of same.
- Progress with New Directions and the Evaluation, Action and Service Improvement (EASI) process continued across all day service areas throughout 2021.
- Further development and formal launch of the Avista E-hub website, providing ongoing supports, resources and information to supported individuals across all areas of the organisation. Work in this area was supported by funds received from RTE Comic Relief Fund and Respect.
- Cognitive Stimulation Therapy Research Project CRS/TEES.
- Infection Prevention and control - Integrated actions by the service put in place to prevent the spread of COVID-19 to individuals the organisation supports and staff.

Objective 1.1 Develop a Robust Individual Preference and Need Assessment (IPNA):

- An initial review of this objective was completed in 2021 with further roll out of the IPNA tool in a number of areas within the service.
- A review of all other tools in place across the service has been undertaken to ensure a consistent approach

- Additional guidance has been drafted to support the implementation of the IPNA process to include the principles of approach to same and any other such tools to reflect feedback from service areas and best practice
- The IPNA process will be targeted in the first instance in supporting the decongregation strategy (Objective 2.7) for the organisation and will be further supported by the Transforming Lives Co-ordinators in the service
- Support workshops on the use and interpretation of the IPNA will continue on an ongoing basis

Objective 1.3: Comply with UN Convention on Rights of Person with Disability:

- Addition of a Human Rights Officer to the Avista team; this post will greatly support the implementation of the organisation's strategy and its commitment to complying with the UN Convention on the Rights of Persons with Disabilities.
- The implementation of a human-rights based review process to review and monitor rights, restrictions and restrictive practices; significant progress was made in 2021 with the establishment of a Human Rights committee.
- COVID-19 vaccination information programme - boosters for the majority of residents, day attendees and staff by year-end 2021. It was imperative that the people Avista's support understood the information and were able to make informed individual choices. To this end the Speech and Language Department were instrumental in providing a suite of accessible information to the individuals the organisation supports to support them to make informed decisions.

Goal 2: We will develop and improve services and supports that we provide to children and adults who use our services

Objective 2.1: Implementing Progressing Disability Services for Children and Young People:

- Interagency agreements and data sharing agreements signed.
- Reconfiguring and transitioning to the new Children's Network Teams.
- New network teams infrastructure-accommodation plan for CHO9 network teams progressed.
- Family forum process commenced
- Enhanced support team for behaviour that challenge commenced on a pilot basis within the 3 Dublin based teams
- Autism School resource pack launched and sent to all schools in Dublin 15.

Objective 2.7: Progress seamless and supported transition plans from campus to community for individuals:

- Limerick -The successful move of individuals from St. Vincent's Campus Lisnagry to their new home in the community in early 2021.
- The Villas in St. Anne's Roscrea progressed its decongregation strategy, with the successful transfer of eight individuals to their new homes in Roscrea in December 2021, with a further eight to transfer in early 2022.

Goal 3: We will lead the way in improving the lives of the people we support, through innovation, building and sharing of evidence based practice and research

Objective 3.1: Complete a review of existing services to identify gaps based on the current and future needs of the people that we support.

- Avista's day supports team undertook a major review of day supports and how they are provided across 2020 and 2021, and from the recommendations set a vison and supporting road map for day supports provision in Avista going forward.
- A review of respite in Dublin Services was completed in 2021. The review presented a clear need for increased respite access for individuals and families for centre based respite provision. As a direct result Avista has and will continue to secure funding to support increased respite service development and capacity.

Objective 3.2: Develop a strong partnership based research programme in collaboration with external and internal stakeholders (including DOCTRID, universities, families, people that we support, and staff):

- Avista was positively represented in the HSE National Sharing Day Webinar.
- Avista sought Innovation funding allocation for a range of projects including Dementia Research Project Roscrea, Assisted Decision Making Co-ordinator Limerick, Creating a culture of Person Centeredness CRS Limerick, Menu of life enhancing activities in St. Louise's, Cognitive Stimulation Therapy Research Project CRS/TEES.

Goal 4: We will develop specialist services in line with national policy, in collaboration with key stakeholders

Objective 4.2: Continue the development and roll-out of a dementia strategy across our services:

- Secured resources to provide capacity to allow the roll out of specialised dementia supports for the Limerick and North Tipperary/Offaly Services including the Digital Life Story programme.

Objective 4.3: Continue the development of a National Memory Clinic in partnership with Trinity College Dublin and Tallaght University Hospital:

- Ongoing development of the formal partnership with Tallaght University Hospital and Trinity College Dublin in the delivery of the National Memory Services for individuals with an intellectual disability.

Goal 5: We will proactively influence national policies and strategies, and lead change in our sector and in society

Objective 5.1: Provide sectoral leadership and influence the development of national policies and strategies in collaboration with external stakeholders:

- Avista published its Pre-Budget Submission in October – highlighting the need to provide additional supports for persons with intellectual disabilities seeking job and education opportunities. The document further outlined the need for the budget to address current unmet and future needs as identified in the "*A Review of Disability Social Care Demand and Capacity Requirements up to 2032*" report.

Objective 5.2: Work together with stakeholders to progress the implementation of national policies:

- Key Targets for 2021 were set and met under national policies and strategies, including, Progressing Children's Disability Services; New Directions, and Time to Move on from Congregated Settings.

Objective 5.3: Ensure that the people we support will be active citizens who have access to employment and education opportunities:

- Commitment of internal seed funding investment from October 2021 to develop resources and capacity of the Avista Supported Employment Support Service. The objective of this resource allocation was to expand and support capacity in this area in the short term, set out required structures Avista need to have in place to develop supported employment, and prepare proposals to secure funding to allow the organisation to put in place required structures and systems and expand competency in this area.

Goal 6: We will develop our organisation to support the delivery of our service goals and ensure the delivery of quality services

Objective 6.1 and 6.2: Develop and Implement a people Strategy/6.2 Build and foster person centred performance culture:

- Implementation of a Working Remotely hybrid pilot scheme for staff.
- Avista implemented 'Weekly Wellbeing' webinars across September and October 2021
- Capacity building across the service with the development of a number of new roles to support the strategy implementation.
- The roll out of supernumerary status for Persons in Charge relevant to their area of responsibility, which will provide much needed protected time and also support in the ongoing recruitment and retention challenges of these key roles.
- Bespoke training and development identified for staff in the role of Person Participating in Management to support them in their role – commencing in early 2022.
- Educational programme for Nurse Graduates.

Objective 6.4 Develop and implement an inclusive communications and engagement strategy and platform that will clearly articulate to internal and external stakeholders all that we do:

- Over the span of 2021, work progressed in the background to complete the transition of the organisation to its new branding as Avista.
- The new Avista website was formally unveiled, allowing the organisation a greater ability to inform key audiences – professionals, job seekers, and families – on Avista's mission, values, stories, and materials of interest.

Objective 6.6: Delivery fit for purpose ICT Management:

- Successful tender process completed to appoint contractor to support and provide required infrastructure for Avista to roll out ICT platform that is fit for purpose for the organisation.
- Work plan to implement the programme set out for 2022, supported investment in IT resources.
- Avista's IT Department in consultation with the Finance team continued to significantly invest in updates and expanded hardware equipment to meet the organisation's need for flexible usage.

Objective 6.4 Develop and operate a governance and compliance framework in order to ensure continuous improvement in quality, safety and risk:

- The successful roll out of the National Incident Reporting Forms (NIRFs) in early adopters sites across the 3 regions.
- Positive and efficient turnaround in regulatory compliance of a number of centres in the Dublin region where a number of compliance gaps emerged.
- Board formally reviewed and recorded Avista's compliance against the Charities Code of Governance in line with its formal adoption of the Code.
- Board completed competency review.
- Board progressed a thorough review of the Avista Corporate Governance Handbook.

Objective 6.10 Develop and resource an implementation and change plan to support the roll out of our new strategy:

- Executive and senior managers across Avista completed an in-house bespoke Good Live Series Leadership Programme delivered by international experts in the practical application of social role valorisation theory into support service planning and delivery. The core objective of this programme was to support the potent and impactful progression of all objectives under the Avista strategy, and it was part funded by the Social Reform Fund overseen by the HSE.

Financial Review

Review of results for year and financial position

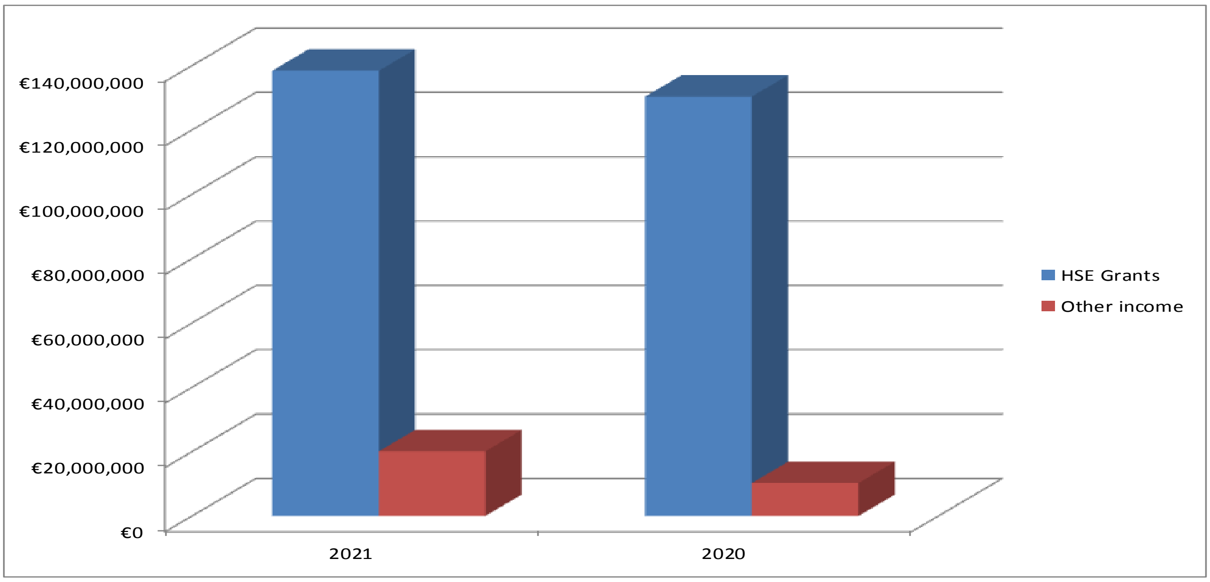
The Statement of Financial Activities and Balance Sheet are set out on pages x-x.

Avista changed it' name from Avista on 6th December 2021. In 2021 Avista recorded a surplus of €11,270,142 (2020: €1,936,436). A substantial number of properties valued at €10,005,000 were transferred to Avista from the Daughters of Charity of St. Vincent de Paul in 2021 free of charge.

Covid 19 and the ongoing waves of infection continued to impact on the day to day operations of Avista; the gradual re opening of services continued over 2021; however, similar to 2020 an unintended consequence of the closure/reconfiguration and curtailment of services, coupled with additional funding provided by the HSE, and the addition of the properties referred to above resulted in a surplus of €11,270,142 at the end of the year. Of the total surplus €2,406,942 relates to Restricted Funds (services funded by the HSE), and this funding is restricted towards various projects to be carried out from 2022 in agreement with the HSE. The remaining €8,863,200 surplus relates to the donation of properties net of associated impairment costs. There is power to convert these assets into income and it is known as a permanent endowment.

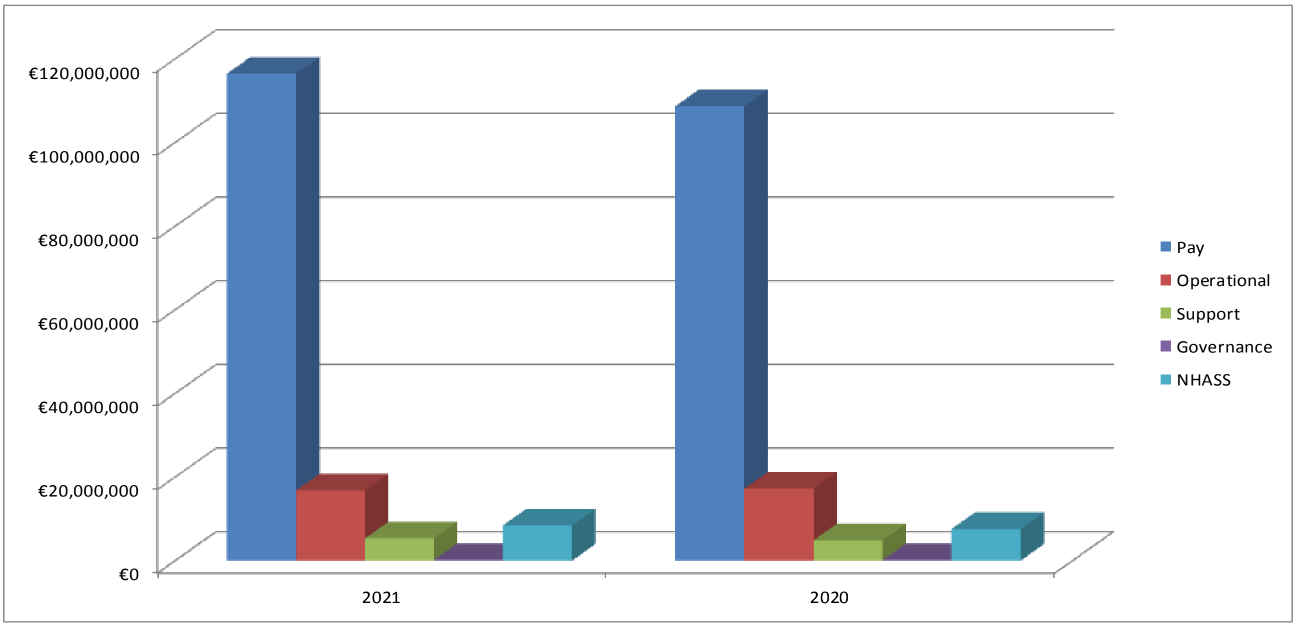
Income

Overall income increased during the year to €158,473,271 (2020: €140,579,703). The HSE provided 87.3% of Avista's total income in 2021 (2020: 92.7%), and as a Section 38 funded agency the organisation is predominately dependent on funding from the HSE to ensure it can continue to deliver services. The increase in income is mainly from the HSE to fund national wage agreements and service developments.



Expenditure

Total expenditure increased during the year to €147,203,129 (2020: €138,643,267) – an increase of 6.29%. In common with all disability service providers the main area of cost increase is wages and salaries, as a result of national pay agreements and new services. Further details of staff costs are set out in notes 16 and 17.



Funding Activities

Avista does not currently have a dedicated fundraising section and currently rely solely on REPECT CLG.

Reserves Policy

As a Section 38 Agency, Avista is dependent on funding received from the HSE. The funding received from the HSE is always specific to a particular activity and/or year. Section 38 organisations are not permitted to generate reserves from the funding they receive from the HSE, and any surpluses generated from HSE funding will have to be re-invested in service delivery (with HSE agreement). The Board of Directors are of the opinion that as a Section 38 Agency providing services for, and on behalf of the HSE, it is appropriate to rely on the HSE to continue to fund the services the organisation delivers.

Investment Policy

Avista is very risk averse, and any surplus funds are held in cash form.

Going Concern

As described more fully in note 6, Avista is primarily dependent on funding from the HSE to enable it to continue as a going concern. The directors are comfortable that the forecasts they have prepared indicate the company can manage its obligations as they fall due for a period of at least 12 months from the signing of the financial statements.

Financial Risk Management

Avista's financial risk management objectives and policies involve identifying risks and opportunities across the organisation, assessing the potential impact of these risks, and providing a method for addressing these impacts by either reducing threats to an acceptable level or eliminating them. The Risk Management section of this report sets out the risk management framework in place to mitigate against the organisations risk profile.

Future Plans

In 2021, Avista commenced formal roll out of its strategic plan for the next five years, which will ensure the organisation continues to meet the highest standards and influence the delivery of services.

Subsequent Events

There are no significant events affecting Avista post year end that require adjustment to the financial statements at 31st December 2021.

Plans for Future Periods

Avista launched its strategic plan for the next five years, which will ensure the organisation continues to meet the highest standards and influence the delivery of services. This Trustees Report seeks to provide a detailed overview of Avista's performance against its service objectives across a range of areas in 2021. Implementation of Avista's objectives and goals to support the successful delivery and target impact of Avista's strategy will continue across 2022 – 2025.

Directors Report (Additional Disclosures Not Covered Under Trustees Reports)

Principal activities and review of the business

The principal activity of the organisation is the provision of supports to persons with an intellectual disability across Dublin, Limerick, and North Tipperary/Offaly areas. The organisation's main source of income comes from an annual HSE revenue grant, which is used for the day-to-day running costs of the disability service. In 2021, the organisation generated a surplus of €11,270,142 (2020: €1,936,436).

The increase in the year was due to a number of properties transferred to the organisation by The Daughters of Charity of St. Vincent de Paul free of charge, with a market value of €10,005,000, and savings generated from a combination of reduced agency costs, where staff were re-deployed and reduced activity levels as result of re-configuring services in order to protect people from COVID-19.

The Daughters of Charity of St. Vincent de Paul commenced providing specialised services to persons with intellectual disability on 1st January 1926.

For many years the disability support services were managed by a Board of Management comprising of members of the Daughters of Charity of St. Vincent de Paul and lay people. In 2014 it was agreed to establish a separate company to manage the Disability Services.

The services currently provided by the organisation had previously been provided by three unincorporated entities, namely:

- Dublin.
- Limerick.
- North Tipperary/Offaly.

Directors and secretary's interests in shares

The names of the persons who were directors at any time during the year ended 31st December 2021 are set out below. Unless indicated otherwise, they served as directors for the entire year.

Sr. Goretti Butler (resigned 3rd December 2021).
Sr. Justine O'Brien (resigned 3rd December 2021).
Sr. Sheila Ryan (resigned 3rd December 2021).
Sr. Bernadette MacMahon (resigned 3rd December 2021.)
Sally Byrne.
Noel Kidney.
Daniel O'Hare.
John O'Quigley.
Rory Staines.
Kieran Murphy.
Sile Parsons.

In accordance with the Articles of Association one third of the directors, or if their number is not a multiple of three then the nearest number to one-third, shall retire from office. At the Annual General Meeting to be held in 2022 the following directors shall retire and being eligible, offer themselves for re-election:
Rory Staines.
Kieran Murphy.

The directors and secretary had no interest in the shares of the company or any related company at 31st December 2021, as defined in paragraph 329 of the Companies Act 2014.

Results and dividends

The surplus for the year ended 31st December 2021 amounted to €11,270,142 (2020: €1,936,436).

The company is precluded by its Memorandum and Articles of Association from paying a dividend, either as part of its normal operations or on distribution of the company's assets in the event of it being wound up. All income must be applied solely towards the charitable objectives of the company. A detailed overview of the financial performance is included in the financial review on pages x to x .

Charitable and political donations

During the period, the company made no charitable or political donations.

Financial Risk Management

The risk management framework in place to militate against the organisation's risk profile.

Principle risks and uncertainties

The directors have identified five areas where major risks may occur:

Governance

The directors have established four sub-committees to provide governance and oversight of what they consider the main areas affecting governance namely:

- Quality and Risk.
- Audit, Assets, Finance, and Remuneration.
- Nominations.

Operational

Regular meetings take place with the Health Service Executive to ensure all services are being carried out in accordance the Service Level Arrangement.

Financial

Regular reviews by the Board of Directors of monthly financial reports, which clearly indicate financial performance.

COVID-19

COVID-19 arrived in Ireland in February 2020 and the country went into a national lockdown in March of that year. There was an immediate requirement to establish isolation centres and sufficient supplies of Personal Protective Equipment (PPE) in order to protect residents, day attenders and staff. All work practices were reviewed and altered (if required) in order to prevent the spread of this virus, which initially gave rise to a deficit across all areas of the Service. However, as a consequence of closing day services and re-deploying the staff into the residential service our cost of employing agency staff dropped significantly. This, coupled with the value of donated properties and additional funding from the HSE, resulted in a surplus in 2021.

At the time of writing this report the country has “re-opened” and many of the restrictions have been lifted, and with the continuing roll out of the vaccination programme the outlook from the National Public Health Emergency Team (NPHET) is positive.

Notwithstanding the above, COVID-19 still poses a serious threat and will continue to pose challenges to service delivery into and beyond 2022. The financial results for 2021 are positive, but the organisation continues to consider the risks COVID-19 poses to the organisation and to our cash flows. The HSE have been very supportive in this regard, and it must always be borne in mind that the services we provide are essential services.

Even though we have been dealing with the pandemic for over two years there is no way of predicting the extent that the full effect coronavirus will have on our organisation in general, our occupants and the resulting demand for our services. It is now clear how widespread the virus has become, but the full impact of new variants of the virus cannot be predicted, nor any consequent government decisions. Our priority continues to do all we can to keep our workplace as safe as possible for residents, day attenders, staff, and visitors.

At the time of writing there is an indication from the HSE that some or all incremental COVID-19 costs will be funded and, in line with this, the company has updated its forecasts to reflect the impact of a potential loss of some revenue, and increase of some expenditure over the next 12 months. At the date of this report management are comfortable that the forecasts will ensure that cash flows are sufficient to meet the company's obligations as they fall due for the period of at least 12 months from signing the financial statements.

There will be many ongoing challenges to our working practices as the pandemic continues, and plans are in place to deal with the pandemic as it develops. We are confident that as an organisation we have the ability to manage through this challenging time. Therefore, these financial statements have been prepared on a going concern basis.

The directors have reviewed the measures in place to address these risks. Of key importance underlying each of these risks is the directors' awareness of the risk associated with the care of children and adults with disabilities. The purpose of the fore mentioned sub-committees is to ensure the systems, procedures and services delivered are adequate to ensure the care and safety of individuals the organisation supports and staff at all times.

IT and Cyber Security
As a large organisation with many staff, we are greatly dependent on IT to carry out our day-to-day activities. Furthermore, as a consequence of Covid-19 many staff are working remotely, and this has placed an even greater dependence on IT, and also increased the associated risks. The IT Department are acutely aware of this risk and all firewalls are updated regularly and added cloud-based malware detection software. IT and Cyber Security is also an ongoing item on our corporate risk register.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes, which are developed for the sector. Avista subscribes to and is compliant with the following:

- The Companies Act 2014.
- The Charities SORP (FRS 102).
- The Charities Governance Code.

Disclosure of information to auditors

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware there is no relevant audit information of which the statutory auditors are unaware. The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information. and they have established that the statutory auditors are aware of that information.

Independent auditors

Crowley's DFK Unlimited Company (Chartered Accountants and Statutory Audit Firm) were appointed auditors by the trustees to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Accounting Records

The measures taken by the Board of Directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, include the implementation of 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. Avista books of account are kept at

- St. Vincent's Centre, Navan Road, Dublin 7.
- St. Joseph's Centre, Clonsilla, Dublin 15.
- St. Vincent's Centre Lisnagry, Co. Limerick.
- St. Anne's Centre, Sean Ross Abbey, Roscrea, Co. Tipperary.

On behalf of the board

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J O'Quigley

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S Byrne

Date: _________________________

AVISTA CLG FORMALLY TRADING AS DAUGHTERS OF CHARITY DISABILITY SUPPORT SERVICES COMPANY LIMITED BY GUARANTEE (CLG)
TRUSTEES RESPONSIBILITY STATEMENT
FINANCIAL YEAR ENDED 31 DECEMBER 2021

The directors are responsible for preparing the annual report in accordance with applicable law and regulation.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have prepared the financial statements in accordance with Generally Accepted Accounting Practice in Ireland (United Kingdom Accounting standards, comprising FRS 102 ''The Financial Reporting Standard applicable in the UK and Republic of Ireland'', and the Companies Act 2014). 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 state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities.
- Make judgements and accounting estimates that are reasonable and prudent.
- State whether applicable Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements, 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 also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company, and enable them to ensure that the financial statements comply with the Companies Act 2014.

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

On behalf of the board

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J O' Quigley

______________________________ Date: ______________________________
S Byrne

INDEPENDENT AUDITOR'S REPORT
To the Members of Avista CLG formally trading as Daughters of Charity Disability Support Services Company Limited by Guarantee

Report on the audit of the financial statements

Opinion
We have audited the charity financial statements of Avista for the financial year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the 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" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:
-give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2021 and of its surplus for the financial year then ended;
-have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
-have been properly 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 described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) 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
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

INDEPENDENT AUDITOR'S REPORT

To the Members of Avista CLG formally trading as Daughters of Charity Disability Support Services Company Limited by Guarantee

Other Information

The trustees 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.

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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

- The information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- we have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the 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 charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Trustees' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 45, the trustees are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITOR'S REPORT
To the Members of Avista CLG formally trading as Daughters of Charity Disability Support Services Company Limited by Guarantee

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 49, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities
Our report is made solely to the charity'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 charity'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 any responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

____

Natalie Kelly
for and on behalf of
CROWLEYS DFK UNLIMITED COMPANY
Chartered Accountants and Statutory Audit Firm
16/17 College Green
Dublin 2
D02 V078

INDEPENDENT AUDITOR'S REPORT
To the Members of Avista CLG formally trading as Daughters of Charity Disability Support Services Company Limited by Guarantee

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement 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 charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' 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 charity'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 charity 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.

AVISTA CLG FORMALLY TRADING AS DAUGHTERS OF CHARITY DISABILITY SUPPORT SERVICES COMPANY LIMITED BY GUARANTEE (CLG)
STATEMENT OF FINANCIAL ACTIVITIES
FINANCIAL YEAR ENDED 31 DECEMBER 2021

	Notes	Rest. Funds €	Unrest. Funds €	Endow. Funds €	Total 2021 €	Total 2020 €
Income and endowments from:						
Donations and legacies	7	211,667	-	10,005,000	10,216,667	-
Earned from charitable activities	8	145,143,521	-	-	145,143,521	137,591,029
Earned form other trading activities	9	434,494	-	-	434,494	215,700
Other income	10	2,678,589	-	-	2,678,589	2,772,974
Total income and endowments		148,468,271	-	10,005,000	158,473,271	140,579,703
Expenditure						
Cost of raising funds		-	-	-	-	-
Expenditure on charitable activities	11	137,620,454	-	1,141,800	138,762,254	131,039,654
Other expenditure	12	8,440,875	-	-	8,440,875	7,603,613
Total expenditure		146,061,329	-	1,141,800	147,203,129	138,643,267
Net (expenditure)/income on charitable activities		2,406,942	-	8,863,200	11,270,142	1,936,436
Transfer between funds		-	-	-	-	-
Net movement in funds		2,406,942	-	8,863,200	11,270,142	1,936,436

AVISTA CLG FORMALLY TRADING AS DAUGHTERS OF CHARITY DISABILITY SUPPORT SERVICES COMPANY LIMITED BY GUARANTEE (CLG)
STATEMENT OF FINANCIAL ACTIVITIES
FINANCIAL YEAR ENDED 31 DECEMBER 2021

Reconciliation of funds:					
Total funds brought forward	1,416,660	271,556	27,170,736	28,858,952	26,922,516
Total funds carried forward	3,823,602	271,556	36,033,936	40,129,094	28,858,952

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

AVISTA CLG FORMALLY TRADING AS DAUGHTERS OF CHARITY DISABILITY SUPPORT SERVICES COMPANY LIMITED BY GUARANTEE (CLG)
STATEMENT OF FINANCIAL ACTIVITIES
FINANCIAL YEAR ENDED 31 DECEMBER 2021

	Notes	Rest. Funds €	Unrest. Funds €	Endow. Funds €	Total 2020 €
Income and endowments from:					
Donations and legacies	7	-	-	-	-
Earned from charitable activities	8	137,591,029	-	-	137,591,029
Earned form other trading activities	9	215,700	-	-	215,700
Other income	10	2,772,974	-	-	2,772,974
Total income and endowments		140,579,703	-	-	140,579,703
Expenditure					
Cost of raising funds		-	-	-	-
Expenditure on charitable activities	11	130,147,979	-	891,675	131,039,654
Other expenditure	12	7,603,613	-	-	7,603,613
Total expenditure		137,751,592	-	891,675	138,643,267
Net (expenditure)/income on charitable activities		2,828,111	-	(891,675)	1,936,436
Transfer between funds		-	-	-	-
Net movement in funds		2,828,111	-	(891,675)	1,936,436
Reconciliation of funds:					
Total funds brought forward		(1,411,451)	271,556	28,062,411	26,922,516
Total funds carried forward		1,416,660	271,556	27,170,736	28,858,952

AVISTA CLG FORMALLY TRADING AS DAUGHTERS OF CHARITY DISABILITY SUPPORT SERVICES COMPANY LIMITED BY GUARANTEE (CLG)
BALANCE SHEET
AS AT 31 DECEMBER 2021

	Notes	2021 €	2020 €
Fixed assets			
Tangible fixed assets	19	38,462,567	29,042,205
Current assets			
Debtors and prepayments	20	9,214,155	8,212,262
Bank and cash on hand		14,127,773	6,925,402
		23,341,928	15,137,664
Creditors - amounts falling due in less than one year	21	(21,332,341)	(15,320,917)
Net current assets / (liabilities)		**2,009,587**	**(183,253)**
Creditors - amounts falling due after more than one year	22	(343,060)	-
Net assets		**40,129,094**	**28,858,952**
Funds of the charity			
Unrestricted funds	23	271,556	271,556
Restricted funds	23	3,823,602	1,416,660
Restricted endowment funds	23	36,033,936	27,170,736
		40,129,094	**28,858,952**

The financial statements were approved and authorised for issue by the board on _______________.

___________________________ ________________________________
J O' Quigley S Byrne

AVISTA CLG FORMALLY TRADING AS DAUGHTERS OF CHARITY DISABILITY SUPPORT SERVICES COMPANY LIMITED BY GUARANTEE (CLG)
STATEMENT OF CHANGES IN FUNDS
FINANCIAL YEAR ENDED 31 DECEMBER 2021

	Rest. Funds €	Unrest. Funds €	Endow. Funds €	Total €
Balance at 1 January 2020	(1,411,451)	271,556	28,062,411	26,922,516
Total Comprehensive Income – 2020	-	-	(891,675)	1,936,436
As at 31 December 2020	1,416,660	271,556	27,170,736	28,858,952
Balance at 1 January 2021	1,416,660	271,556	27,170,736	28,858,952
Total Comprehensive Income - 2021	2,406,942	-	8,863,200	11,270,142
As at 31 December 2021	3,823,602	271,556	36,033,936	40,129,094

AVISTA CLG FORMALLY TRADING AS DAUGHTERS OF CHARITY DISABILITY SUPPORT SERVICES COMPANY LIMITED BY GUARANTEE (CLG)
CASH FLOW STATEMENT
FINANCIAL YEAR ENDED 31 DECEMBER 2021

	Notes	2021 €	2020 €
Cash flows from operating activities:			
Net cash inflow from operating activities	24	7,689,579	4,392,046
Cash flows from investing activities			
Payments to acquire fixed assets		(830,269)	(1,870,393)
Net cash used by investing activities		(830,269)	(1,870,393)
Change in cash and cash equivalents in the reporting period		6,859,310	2,521,653
Cash and cash equivalents at the beginning of the reporting period		6,925,402	4,403,749
Change in cash and cash equivalents		6,859,310	2,521,653
Cash and cash equivalents at the end of the reporting period	29	**13,784,713**	**6,925,402**

1 General information

Avista is a company limited by guarantee not having a share capital (CLG) under Part 18 of the Companies Act 2014. The address of its registered office is St. Vincent's Centre, Navan Road, Ashtown, Dublin 7. The Companies Registration Number is 527694; the Charities Regulator Number is 20084035, and the Charity Number is CHY21097. The company's operations and its principal activities are set out in the Trustee's Report (incorporating the Directors' Report on page 3.

The principal activity of the company is providing support to persons with an intellectual disability in the Dublin, Limerick and North Tipperary/Offaly areas.

2 Statement of compliance

The entity financial statements have been prepared on a going concern basis and in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council (FRC) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

3 Summary of significant accounting policies

The significant accounting policies used in the preparation of the group and entity financial statements (the Charity) are set out below. These policies have been consistently applied to all financial years presented, unless otherwise stated. The charity decided to prepare the 2021 financial statements in accordance with FRS 102 and Charity SORP (FRS 102).

The preparation of financial statements in conformity with FRS 102 requires the use of certain key assumptions concerning the future, and other key sources of estimation uncertainty at the reporting date. It also requires the Directors to exercise their judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or areas, where assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed in note 4.

(a) General information

Avista is a company limited by guarantee not having a share capital (CLG) under Part 18 of the Companies Act 2014. The address of its registered office is St. Vincent's Centre, Navan Road, Ashtown, Dublin 7. The Companies Registration Number is 527694; the Charities Regulator Number is 20084035, and the Charity Number is CHY21097. The company's operations and its principal activities are set out in the Trustee's Report (incorporating the Directors' Report on page 3.

(b) Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014.

Avista meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The directors have determined that the profit and loss formats as required by Schedule 3 of Companies Act 2014 be adapted to present results in accordance with the formats provided by Charities SORP (FRS 102), which details the income and expenditure by nature. Given that the company is a company limited by guarantee, the capital and reserves section of the balance sheet has been adapted accordingly to reflect this fact. The directors consider that the layout adopted more correctly reflects the nature of the entity given that the entity is a not-for-profit organisation which is limited by guarantee.

(c) Accounting Convention
The company's functional and presentation currency is the euro, denominated by the symbol "€".

(d) Income
State funding represents amounts received from state agencies (primarily the HSE) to enable the company to provide services. Such revenue grants are recognised once the granting agency has indicated the allocation of grant assistance to the company.

Other revenue grants are accounted for as revenues once the performance conditions relating to their recognition have been satisfied.

State funding includes amounts deducted from employee payroll in respect of pension as the HSE has indicated that such amounts should be recognised as income of the company. Such income is recognised as it is deducted.

RSSMAC income
Income in respect of residential support maintenance and accommodation contributions represents contributions payable by patients and it is recognised as it is arises.

Earned from other trading activities
Income earned from other trading activities includes sales of food in canteens and refunds from the Department of Social Protection. Such income is recognised as it is receivable.

Other income is recognised when the company has entitlement to the funds and assets, any performance conditions attached to the items of income have been met, and it is probable that the income will be received, and the amount can be measured reliably.

Donated assets or cash are recognised in the financial statements when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably. 6th December 2018 is considered to be the accounting reference date for the transfer of certain properties to the company as this was the date that the declarations of trust for the transfer of properties was signed.

(e) Deferred income
A grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income.

(f) Funds
All transactions of the Charity have been recorded and reported as income into or expenditure from funds which are designated as “restricted”, “endowment” or “unrestricted”.

Restricted funds
Income is treated as restricted where the donor has specified that it may only be used for a particular purpose, or where it has been raised for a particular purpose. All other income is treated as unrestricted. Expenditure is treated as being made out of restricted funds to the extent that it meets the criteria specified by the donor or the terms under which it was raised. Income is treated as restricted where the donor has specified that it may only be used for a particular purpose, or where it has been raised for a particular purpose. All other income is treated as unrestricted. Avista consider all funding received from the Health Service Executive to be restricted. Furthermore, any income received as a direct result of HSE funded activities is also considered restricted.

The balance on each restricted fund at the end of the year represents the asset held by the Company for particular purposes specified by the donors. The balance of the unrestricted fund at the end of the year represents the assets held by the Charity for general use in furtherance of its work.

Endowment Funds
Endowment funds are a permanent fund, whereby the initial capital amount invested will not be accessed, but rather the return on the initial investment will provide funding or access to fixed assets on an annual basis. The transfer of beneficial ownership of a number of properties in 2018, and the funding of the refurbishment of premises by the Daughters of Charity of St. Vincent de Paul are considered to be restricted endowment funds. Any loss of value due to depreciation or impairment is charged to the endowment fund.

The balance on each restricted fund at the end of the year represents the asset held by the organisation for a particular purpose specified by the donors. The balance of the unrestricted fund at the end of the year represents the assets help by the organisation for general use in furtherance of its work.

Endowment funds represent amounts held for investment or specific charitable purpose. In this instance it represents the depreciated value of donated assets that are restricted.

Unrestricted funds
All other income is treated as unrestricted and relates to the core objective of providing services in accordance with the overall charity objectives.

(g) Expenditure
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds – currently there is no fundraising function in Avista.
- Expenditure on charitable activities includes the costs incurred in undertaking the various charitable activities, which are performed for the benefit of Avista beneficiaries, including those support costs and costs relating to the governance of the Charity apportioned to charitable activities.
- Other expenditure represents those items not falling into any other heading.

(h) Allocation of support costs
Support costs are those functions that assist the work of the Charity, but do not directly undertake charitable activities. Support costs include general management and back-office costs, IT, Finance, HR, Payroll and governance costs, which support the Charity's programmes and activities.

(i) Employee benefits
The company provides a range of benefits to employees, including short term employee benefits, such as paid holiday arrangements and post-employment benefits (in the form of defined benefit or defined contribution pension plans).

(i) Short term employee benefits
Short term employee benefits, including wages and salaries, paid holiday arrangements and other similar non-monetary benefits, are recognised as an expense in the financial year in which employees render the related service. An expense is recognised in the profit and loss account when the company has a present legal or constructive obligation to make payments under the plan as a **result of past events and a reliable estimate of the obligation can be made.**

(ii) Post-employment benefits
Superannuation benefits for the employees are governed by the Nominated Health Agencies Superannuation Scheme (NHASS), or the Single Public Service Pension Scheme (SPSPS). The NHASS and SPSPS are State plans for the purposes of FRS 102.

The NHASS is administered, funded and underwritten by the Department of Health. The company operates as an agent in the operation of the scheme and does not contribute financially to the scheme.

The directors believe that the liability in respect of pension benefits payable to employees who are members of the NHASS will be met in full by the Department of Health, the company is not exposed to the actuarial risk arising from the NHASS and from the company's perspective the NHASS is, in substance, a defined contribution scheme.

Contributions from employees who are members of the scheme are credited to the Statement of Financial Activities when received. Payments in respect of pensions and lump sum payments are charged to the Statement of Financial Activities as amounts become payable.

With effect from 1st January 2013 the Single Public Service Pension Scheme (SPSPS) commenced. Most new employees will be members of the Single Public Service Pension Scheme (SPSPS). Pension contributions are remitted to the Department of Public Expenditure and Reform. The administration of the scheme is operated by the Department of Public Expenditure and Reform. The Department of Public Expenditure and Reform is responsible for the payment of lump sums and pensions on behalf of the SPSPS without recourse to the company.

(j) Income tax
The company has been granted charitable tax exemption by the Revenue Commissioners, and is a recognised charity under Section 207 of the Tax Consolidation Act 1997, registered charity number CHY 21097.

(k) Operating leases
Operating leases do not transfer substantially all the risks and rewards of ownership to the lessor. Payments under operating leases are recognised in the profit and loss account on a straight-line basis over the term of the lease.

(l) Tangible fixed assets
Tangible fixed assets are carried at cost less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, cost directly attributable to bringing the asset to the location and condition necessary for its intended use, removal and restoration costs.

***(i)* Deprecation and residual values**
Deprecation on assets is calculated using the straight-line method over their estimated useful lives, as follows:

Leasehold improvements	2.5%
Land and buildings	2.5%
Vehicles	20%
Office equipment and furniture	20%

The assets residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each financial year. The effect of any charge in either the residual value or the useful life is accounted for prospectively.

(ii) ***Subsequent additions***
Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the company and the cost can be measured reliably.

Repairs and maintenance costs are expensed as incurred.

(iii) De-recognition
Tangible fixed assets are derecognised on disposal, or when no economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in profit and loss.

(m) Financial instruments
The company has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account for all of its financial instruments.

(i) Financial assets
Basic financial assets, including trade and other debtors, cash and cash equivalents, short-term deposits and investments in corporate bonds, are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial asset is initially measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument.

Trade and other debtors, cash and cash equivalents, investments in corporate bonds and financial assets from arrangements which constitute financing transactions are subsequently measured at amortised cost using the effective interest method.

At the end of each financial year financial assets measured at amortised cost are assessed for objective evidence of impairment. If there is objective evidence that a financial asset measured at amortised cost is impaired, an impairment loss is recognised in profit or loss. The impairment loss is the difference between the financial asset’s carrying amount and the present value of the financial asset’s estimated cash inflows discounted at the asset’s original effective interest rate.

If, in a subsequent financial year, the amount of an impairment loss decreases, and the decrease can be objectively related to an event occurring after the impairment was recognised the previously recognised impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment loss not previously been recognised. The impairment reversal is recognised in profit or loss.

Such financial assets are subsequently measured at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are subsequently measured at cost less impairment.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of ownership of the financial asset are transferred to another party or (c) control of the financial asset has been transferred to another party who has the practical ability to unilaterally sell the financial asset to an unrelated third party without imposing additional restrictions.

(ii) Financial liabilities

Basic financial liabilities, including trade and other creditors, bank loans, loans from fellow group companies and preference shares, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial liability is initially measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Trade and other creditors, bank loans, loans from fellow group companies, preference shares and financial liabilities from arrangements, which constitute financing transactions are subsequently carried at amortised cost, using the effective interest method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is treated as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as due within one year if payment is due within one year or less. If not, they are presented as falling due after more than one year.

Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

(n) Scope of the financial statements

The following services are included in the statement of financial activities and the balance sheet:

- Dublin Service.
- Limerick Service.
- North Tipperary/Offaly Service.

4 Judgements in applying accounting policies and key sources of estimation uncertainty

Estimates and judgements made in the process of preparing the charity entity financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees make estimates and assumptions concerning the future in the process of preparing the entity financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

(i) Impairment of debtors

The directors make an assessment at the end of each financial year of whether there is objective evidence that debtors are recoverable. When assessing impairment of such debtors, the directors consider factors including the current credit rating of the debtor, the age profile of outstanding invoices, recent correspondence and historical experience of cash collections from the debtor. See note 20 for the net carrying amount of the debtors and the impairment loss recognised in the financial year.

(ii) Tangible fixed assets depreciation and useful economic lives

The annual depreciation on tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reviewed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 19 for the carrying amount of the tangible fixed assets.

5 Donated services and properties

Donated professional services and donated properties are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use by the charity of the item is probable, and that the economic benefit can be measured reliably.

On receipt, donated professional services and donated properties are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain on the open market; a corresponding amount is then recognised in expenditure (for professional services) and tangible assets (for donated properties) in the period of receipt.

Beneficial ownership of properties

The company uses properties belonging to the Daughters of Charity of St. Vincent de Paul to provide charitable services. On 6th December 2018 and 30th November 2021, the company recognised certain of these properties at their respective fair values on the balance sheet, with a corresponding amount being recognised as income in the Statement of Financial Activities. The total fair value of the properties recognised amounts to €26,399,868 (see note 19).

6 Going concern

The Company has net assets of €40,129,094 net current assets of €2,009,587 and a cash balance of €14,127,733. The Company furthermore generated an operating surplus of €11,270,142 for the current year.

Avista is primarily dependent on funding from the HSE to enable it to continue as a going concern.

The Company meets its day-to-day working capital requirements through its cash balances. The company is primarily dependent on the HSE for funding and is confident that the HSE will advance additional funding to manage the net current liability situation should the situation arise.

We have modelled the likely continuing effects of COVID 19 on our cash forecast for the next 12 months, and we are comfortable that the company will be in a position to meet its obligations as they fall due. The directors are comfortable that the forecasts they have prepared have considered a number of sensitivities, including a range of outcomes, and that in all cases their remains sufficient mitigation measures available to the directors to ensure that cash-flows are managed and that the company can continue to meet its obligations as they fall due for the period of at least 12 months from signing the financial statements. Therefore, these financial statements have been prepared on a going concern basis.

The company will continue to address these operational cash requirements through a combination of additional funding from the HSE and the conversion of agency staff to employees. If additional funding from the HSE is not forthcoming and/or the agency conversion process proves unsuccessful, then the company will consider reducing services to supported individuals and their families. These measures should generate sufficient resources to enable the company to continue as a going concern. The HSE has, to date, provided the funding required addressing any incremental costs arising as a result of COVID-19. Furthermore, the HSE has not given any indication that it will withdraw its financial support from the company in foreseeable future.

7 Donations and legacies

	Rest.	Unrest.	Endow.	Total
	€	€	€	€
2021				
Donations	211,667	-	-	211,667
Donation of property	-	-	10,005,000	10,005,000
	211,667	**-**	**10,005,000**	**10,216,667**
2020				
Donations	-	-	-	-
Donation of property	-	-	-	-
	-	-	-	-

8 Income from charitable activities

	Rest.	Unrest.	Endow.	Total
	€	€	€	€
2021				
Health Service Executive Allocation	129,309,434	-	-	129,309,434
Health Service Executive Income	9,074,056	-	-	9,074,056
Department of Education & Skills	119,593	-	-	119,593
Additional Superannuation Contribution	2,309,598	-	-	2,309,598
RSSMAC	4,064,675	-	-	4,064,675
Department of Social Protection	266,165	-	-	266,165
	145,143,521	**-**	**-**	**145,143,521**
2020				
Health Service Executive Allocation	122,397,135	-	-	122,397,135
Health Service Executive Income	7,971,065	-	-	7,971,065
Department of Education & Skills	509,600	-	-	509,600
SEI Grant	39,829	-	-	39,829
Additional Superannuation Contribution	2,251,432	-	-	2,251,432
RSSMAC	4,066,265	-	-	4,066,265
Department of Social Protection	355,703	-	-	355,703
	137,591,029	**-**	**-**	**137,591,029**

9 Income from other trading activities

	Rest.	Unrest.	Endow.	Total
	€	€	€	€
2021				
Canteen receipts	49,959	-	-	49,959
Sundry income	384,535	-	-	384,535
	434,494	**-**	**-**	**434,494**
2020				
Canteen receipts	54,399	-	-	54,399
Sundry income	161,301	-	-	161,301
	215,700	**-**	**-**	**215,700**

10 Other income

	Rest.	Unrest.	Endow.	Total
	€	€	€	€
2021				
Nominated Health Superannuation Scheme	**2,678,589**	**-**	**-**	**2,678,589**
2020				
Nominated Health Superannuation Scheme	**2,772,974**	**-**	**-**	**2,772,974**

The total of the income derived by the charity relates from its activities in the Republic of Ireland.

AVISTA CLG FORMALLY TRADING AS DAUGHTERS OF CHARITY DISABILITY SUPPORT SERVICES COMPANY LIMITED BY GUARANTEE (CLG)
NOTES TO THE FINANCIAL STATEMENTS
FINANCIAL YEAR ENDED 31 DECEMBER 2021

11 Expenditure on charitable activities

	Rest.	Unrest.	Endow.	Total 2021	Total 2020
	€	€	€	€	€
2021					
Pay	116,458,145	-	-	116,458,145	108,712,173
Drugs and medicines	416,463	-	-	416,463	534,954
Medical and surgical appliances	1,487,915	-	-	1,487,915	1,276,966
Catering	2,579,165	-	-	2,579,165	2,482,722
Power, heat and light	1,884,740	-	-	1,884,740	1,805,363
Cleaning and washing	1,334,995	-	-	1,334,995	1,874,573
Hardware and crockery	358,877	-	-	358,877	176,590
Bedding and clothing	26,067	-	-	26,067	177,568
Maintenance	2,395,497	-	-	2,395,497	4,014,297
Farm and grounds	272,766	-	-	272,766	204,976
Transport and travel	2,251,440	-	-	2,251,440	1,447,772
Bank interest & charges	27,412	-	-	27,412	9,606
Insurance	251,284	-	-	251,284	280,121
Rent & water charges	805,251	-	-	805,251	711,210
Security	328,189	-	-	328,189	347,534
Trainee allowances	50	-	-	50	11,571
Training courses	272,740	-	-	272,740	216,864
Service user activities	276,135	-	-	276,135	228,042
Membership subscriptions	171,172	-	-	171,172	190,739
Depreciation	273,107	-	1,141,800	1,414,907	1,089,512
Sundries	243,089	-	-	243,089	213,649
Support costs (Note 13)	5,331,278	-	-	5,331,278	4,864,523
Governance costs (Note 13)	174,677	-	-	174,677	168,329
	137,620,454	**-**	**1,141,800**	**138,762,254**	**131,039,654**

	Rest.	Unrest.	Endow.	Total
	€	€	€	€
2020				
Pay	108,712,173	-	-	108,712,173
Drugs and medicines	534,954	-	-	534,954
Medical and surgical appliances	1,276,966	-	-	1,276,966
Catering	2,482,722	-	-	2,482,722
Power, heat and light	1,805,363	-	-	1,805,363
Cleaning and washing	1,874,573	-	-	1,874,573
Hardware and crockery	176,590	-	-	176,590
Bedding and clothing	177,568	-	-	177,568
Maintenance	4,014,297	-	-	4,014,297
Farm and grounds	204,976	-	-	204,976
Transport and travel	1,447,772	-	-	1,447,772
Bank interest & charges	9,606	-	-	9,606
Insurance	280,121	-	-	280,121
Rent & water charges	711,210	-	-	711,210
Security	347,534	-	-	347,534
Trainee allowances	11,571	-	-	11,571
Training courses	216,864	-	-	216,864
Service user activities	228,042	-	-	228,042
Membership subscriptions	190,739	-	-	190,739
Depreciation	197,837	-	891,675	1,089,512
Sundries	213,649	-	-	213,649
Support costs (Notes 13)	4,864,523			4,864,523
Governance costs (Note 13)	168,329			168,329
	130,147,979	**-**	**891,675**	**131,039,654**

12 Other expenditure

	Rest. €	Unrest. €	Endow. €	Total €
2021				
NHASS	**8,440,875**	**-**	**-**	**8,440,875**
2020				
NHASS	**7,603,613**	**-**	**-**	**7,603,613**

13 Analysis of Governance Costs

	Support Costs €	Governance Costs €
2021		
Pay - finance	1,451,063	-
Pay - human resources	803,058	-
Pay - information technology	260,887	99,849
Computers and office expenses	1,835,202	-
Professional services	981,068	74,828
	5,331,278	**174,677**
2020		
Pay - finance	1,426,615	-
Pay - human resources	736,979	-
Pay - information technology	184,575	99,233
Computers and office expenses	1,990,954	-
Professional services	525,400	69,096
	4,864,523	**168,329**

Support costs basis of allocation is time for employee related costs or based on specific expenditure plus pro rata of costs.

Governance costs include audit fees and GDPR costs.

14 Operating expenses

	2021	**2020**
The following operating expenses have been recognised:	**€**	**€**
Directors' remuneration		
Emoluments		
- For services as directors	-	-
- For other services	-	-
Pension		
- For services as directors	-	-
- For other services	-	-
Depreciation	1,414,907	1,089,512
	1,414,907	**1,089,512**

15 Auditors' remuneration

	2021	**2020**
	€	**€**
Audit of entity financial statements	50,380	45,011
Other non audit services	-	-
	50,380	**45,011**

16 Employees and directors

(i) Employees
The average number of persons employed by the company during the financial year was 1,914 (2020: 1,898).

	2021	2020
	€	€
Wages and salaries	108,567,764	100,912,925
Social insurance costs	10,505,238	10,246,650
Other retirement benefits	8,440,875	7,603,613
	127,513,877	118,763,188

(ii) Salary range (excluding pension contributions)

	2021 Number	2020 Number
In the band €60,001 to €70,000	242	220
In the band €70,001 to €80,000	129	110
In the band €80,001 to €90,000	46	40
In the band €90,001 to €100,000	6	3
In the band €100,001 to €110,000	4	3
In the band €110,001 to €120,000	2	1
In the band €120,001 to €130,000	1	1
In the band €160,001 to €170,000	1	-
In the band €260,001 to €270,000	1	-
In the band €180,001 to €190,000	-	1
In the band €290,001 to €300,000	-	1
In the band €300,001 to €310,000	-	1
	432	**381**

The salary bands include all payments to staff, including premiums and overtime in respect of frontline staff working nights and weekends.

(iii) Employees

The average number of persons employed by the company during the financial year is analysed was 1,914 (2020: 1,898).

	2021	**2020**
	Number	**Number**
Management and administration	112	108
Medical	5	5
Nursing	498	515
Health and social care professionals	381	347
General support services	140	144
Other	777	779
	1,914	**1,898**

(iv) Directors/trustees

The trustees received no remuneration (2020: Nil) and incurred no expenses (2020: Nil) during the reporting period in carrying out their duties.

There were no loans advanced to directors/trustees during the year and no loans outstanding at 31 December 2021.

(v) Indemnity insurance

The charity paid a premium of €21,094 (2020: €15,989) for the purchase of directors' and officers' liability insurance with an indemnity of €5,000,000.

(vi) Key management compensation

Key management included the directors and members of the executive staff. As mentioned above, none of the directors are in receipt of any remuneration whatsoever. The compensation paid to the executive staff is as follows:

	2021	**2020**
	€	**€**
Salaries and other short-term benefits	1,135,586	1,098,421
Social insurance costs	111,281	108,538
Post -employment benefits	-	-
	1,246,867	**1,206,959**

The CEO received remuneration of €125,492 (2020: €120,560).

17 Post-employment benefits

All staff employed by the company are members of either the Nominated Health Agencies Superannuation Scheme (NHASS), or the Single Public Service Pension Scheme (SPSPS).

Nominated Health Agencies Superannuation Scheme (NHASS)
The NHASS is a ‘pay as you go’ state plan administered, funded, and underwritten by the Department of Health. It is the Directors' understanding that the funds required in the future to pay pension benefits under the NHASS, as they arise will be reimbursed to the company in full by the Department of Health or the HSE.

Therefore, the directors have concluded that from the entity’s perspective the NHASS is, in substance, a defined contribution scheme and that it is not necessary for the financial statements of the company to include any liability at the balance sheet date in respect of pension entitlements accrued to that date by employees of the company, nor the disclosure requirements of FRS 102 in respect of defined benefit schemes. The above issue is similar to that applying in the majority of publicly funded organisations

In the year ending 31st December 2021 the company received €2,678,589 (2020: €2,772,974) in contributions from members of the NHASS. The company also received €5,886,826 (2020: €4,861,302) from the HSE in respect of the NHASS costs; this amount is included with the main revenue grant received from the HSE during the year. €8,440,875 (2020: €7,603,613) was paid out in lump sums and pensions during the year. All of these amounts are included in the Statement of Financial Activities.

With effect from 31st December 2012 the Nominated Health Agencies Superannuation Scheme (NHASS) was closed to new members.

Single Public Service Pension Scheme (SPSPS)
With effect from 1st January 2013 the Single Public Service Pension Scheme (SPSPS) commenced. Most new employees will be members of the SPSPS, which will provide Consumer Price Index linked defined benefit pensions based on career average pay. The company’s obligation under the SPSPS is to deduct pension contributions from employees who are members of the SPSPS, and remit those pension contributions to the Department of Public Expenditure and Reform. The Department of Public Expenditure and Reform are responsible for payments under the SPSPS.

18 Taxation

The company has been granted charitable tax exemption by the Revenue Commissioners, and is recognised as a charity under Section 207 of the Tax Consolidation Act 1997, registered number CHY 21097.

19 Fixed assets	Leasehold improvements	Land and buildings	Office Equipment & Furniture	Vehicles	Total
	€	€	€	€	€
Cost					
At 31 December 2020	15,300,529	15,816,145	812,575	745,365	32,674,614
Additions	-	10,523,723	-	311,546	10,835,269
At 31 December 2021	15,300,529	26,339,868	812,575	1,056,911	43,509,883
Depreciation					
At 31 December 2020	1,491,843	1,097,092	635,703	407,771	3,632,409
Charge for the year	382,513	658,497	162,515	211,382	1,414,907
At 31 December 2021	1,874,356	1,755,589	798,218	619,153	5,047,316
Net book value					
At 31 December 2020	13,808,686	14,719,053	176,872	337,594	29,042,205
At 31 December 2021	13,426,173	24,584,279	14,357	437,758	38,462,567

Tangible fixed assets

Up until 6th December 2018, the Daughters of Charity of St. Vincent de Paul Order held the beneficial ownership and legal title to the various properties, which were used by Avista in providing services to clients. On 6th December 2018, a declaration of trust was signed between the Order and Avista, which transferred the beneficial ownership of various properties for nil consideration to Avista. The properties were valued on 28th October 2018 by De Courcy Estate Agents and Lloyd Daly & Associates Ltd on the basis of fair market value on an existing use basis at the date of transfer. Furthermore, on 30th November 2021 another declaration of trust was signed between the Order and Avista, which transferred another group of properties for nil consideration. These properties were also valued at De Courcy Estate Agents and Lloyd Daly & Associates Ltd on the basis of fair market value on an existing use basis at the date of transfer.

20 Debtors and prepayments

	2021	2020
	€	€
Debtors	339,588	385,139
Other debtors	1,841,737	794,293
Amounts due from the HSE	7,032,830	7,032,830
Provision for bad debts	-	-
	9,214,155	**8,212,262**

21 Current liabilities - amounts falling due in less than one year

	2021	2020
	€	€
Bank overdraft	-	-
Trade creditors	1,422,226	1,442,208
Other creditors and accruals	16,810,891	10,867,462
Related parties	-	-
Income tax deducted under PAYE & PRSI	3,099,224	3,011,247
	21,332,341	**15,320,917**

Trade and other creditors are payable at various dates in the three months after the end of the financial year in accordance with the creditor's usual and customary credit terms. Creditors for tax and social insurance are payable in the timeframe set down in the relevant legislation.

22 Current liabilities - amounts falling due after more than one year

	2021	2020
	€	€
AIB Mortgage	343,060	-
	343,060	**-**

23 Funds of the Charity

	Rest. Funds €	Unrest. Funds €	Endow. Funds €	Total €
Balance at 1 January 2020	(1,411,451)	271,556	28,062,411	26,922,516
Total Comprehensive Income – 2020	-	-	(891,675)	1,936,436
As at 31 December 2020	1,416,660	271,556	27,170,736	28,858,952
Balance at 1 January 2021	1,416,660	271,556	27,170,736	28,858,952
Total Comprehensive Income - 2021	2,406,942	-	8,863,200	11,270,142
As at 31 December 2021	3,823,602	271,556	36,033,936	40,129,094

Restricted funds
Income is treated as restricted where the donor has specified that it may only be used for a particular purpose, or where it has been raised for a particular purpose. All other income is treated as unrestricted. Expenditure is treated as being made out of restricted funds to the extent that it meets the criteria specified by the donor, or the terms under which it was raised. . All other income is treated as unrestricted. Avista considers that the revenue allocation received from the Health Service Executive in accordance with the service level agreements with the HSE is restricted income. The designation as restricted is based on an agreed assessment of same with the HSE.

Unrestricted funds
All other income is treated as unrestricted and relates to the core objective of providing services in accordance with the overall charity objectives.

Endowment funds
A gift of an endowment, where there is no power to convert the capital into income is known as a permanent endowment fund. In 2018 the Daughters of Charity of Saint Vincent de Paul transferred the beneficial ownership of a number of properties to the company. Furthermore between 2017 and 2019 the Daughters of Charity of Saint Vincent de Paul also funded the extensive renovation works at Saint Vincent's Centre, Navan Road. The value of all these properties is considered to be an endowment fund. The only expenses charged to this endowment fund relate to depreciation or impairment of the particular asset. Furthermore, on 30th November 2021 another declaration of trust was signed between the Order and Avista, which transferred another group of properties for nil consideration.

24 Reconciliation of net income to cash flow from operations

	2021	2020
	€	€
Surplus	11,270,142	1,936,435
Adjustment for:		
Depreciation	1,414,907	1,089,513
Depreciation on disposed of assets	-	-
Value of donated properties	(10,005,000)	-
Increase in debtors	(1,001,893)	(409,463)
Increase in creditors	6,011,424	1,775,561
Net cash provided by operating activities	**7,689,580**	**4,392,046**

25 Related party transactions

The Daughters of Charity of St. Vincent de Paul commenced providing specialised services to persons with an intellectual disability on 1st January 1926. These services were eventually transferred to Avista on 1st January 2015. The company continues to use, free of charge, many properties belonging to the Daughters of Charity of St. Vincent de Paul.

All the members of the company were also members of the congregation of the Daughters of Charity of St. Vincent de Paul until 3rd December 2021. The members of the company from that date are the current Board of Directors.

26 Commitments

Future minimum lease payments under non-cancellable operating leases at the end of the financial year were:

	2021	2020
	€	€
Payments due		
Not later than one year	456,884	456,884
Later than one year and not later than five years	423,692	880,876
	880,576	**1,337,760**

27 Ultimate controlling party

The Daughters of Charity of St. Vincent de Paul in Ireland were the ultimate controlling arty of Avista until 3rd December 2021. All members of Order resigned on that date and the ultimate controlling party became the current Board of Directors.

28 Events since the end of the financial year

Coronavirus disease (COVID-19) and the consequences continue to pose challenges to service delivery, but we are confident these will not impact the organisation financially.

This is considered to be a non-adjusting post balance sheet event; no events have taken place subsequent to the period-end, which would require reflection in these financial statements.

29 Cash and cash equivalents

	2021 €	2020 €
Cash and cash equivalents	14,127,773	6,925,402
Bank overdrafts	(343,060)	-
	13,784,173	**6,925,402**

30 Approval of financial statements

The financial statements were approved by the board on _____________.

Risk Report

The Board of Avista is responsible for setting the organisation's risk appetite and ensuring that appropriate risk management and internal control systems designed to identify, manage and mitigate possible risks to the achievement of strategic and operational objectives are in place.

Avista Risk Management Framework

The effective management of risk requires the involvement of individuals at all levels of the organisation including staff, volunteers, supported individuals, their family, carers and advocates. Avista seeks to encourage this through a culture of open communication in addition to the operation of formal risk management processes. The positive management of risk is essential for growth, development and innovation for supported individuals and the overall continued improvement of the service. Risks are not seen as barriers to change and improvement; instead they are recognised, considered and managed effectively as part of service improvements. In this context the organisation is committed to promoting a person-centred and positive approach to risk management from the perspective of the person, their family, carers and advocates. Avista commits to involving supported individuals and persons of their choosing in the assessment and management of risk in a manner, which promotes their rights, independence and social inclusion.

The risk management framework in Avista is based on the ISO 31000 standard and consists of frontline management of risks by individual managers through their centre/departmental risk register; the next level of oversight in the risk framework is at Service Manager level, which feeds into a regional risk register and upward to the corporate risk register, which is reviewed and monitored by the Executive team.

The Quality, Risk and Safety board sub-committee also monitors the corporate risk register which, along with Executive reporting, reports upward to the Board. This robust governance framework for the management of risks ensures the appropriate channels of escalation of risk as required.

The Avista Board signed off on the organisation's risk appetite statement, which was developed in 2021; this statement sets out the Board's strategic approach to risk-taking by defining its boundaries and risk tolerance thresholds, and supports delivery of the organisation's Risk Management Policy.

2021 saw the adoption of the National Incident Report Forms (NIRF) within early adopters sites across the service to replace locally developed incident reporting forms; a further planned roll out of these forms was paused in 2021 given the significant challenges as a result of the staffing crisis, the ongoing impact of Covid-19 and difficulties in achieving regulatory compliance.

The further roll out is planned for 2022, which will strengthen the alignment of internal processes with national policies and provide for more detailed, quality data to enable better decision making and service improvements.

Risk Assessment and Risk Register Process

The Board and Executive of Avista recognise the need for a robust focus on the identification and management of risks and, therefore, places risk as an integral part of its overall approach to quality.

Each identified risk is assessed in line with the organisational Risk Management Policy, which rates the risk using the HSE risk assessment tool that measures the impact and likelihood of the risk on a 5 x 5 scoring matrix. The threshold for reporting of risks on the corporate risk register will depend on the risk rating, as well as the extent to which the risk affects multiple locations and/or services in the organisation.

Principal Risks and Uncertainties

The principal risks and uncertainties, which have the potential, in the short to medium-term, to have a significant impact upon Avista's strategic objectives are summarised below. These key risks are identified on the corporate risk register along with the principal mitigation measures and the movement in the risk in the past year. The corporate risk register represents the Board's view of the principal risks at this point in time; the mitigation measures that are maintained in relation to these risks are designed to provide a reasonable and not an absolute level of protection against the impact of the event in question.

- Recruitment and Retention.
- COVID 19.
- Protection of Children, Young People and Vulnerable Adults.
- Information Technology and Cyber Security.
- Compliance, legislation and regulations (statutory, clinical, professional, ethical).
- Service Delivery Model changes and decongregation.
- Information Governance.