




Avista

**ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**



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AVISTA'S ADMINISTRATIVE DETAILS

Directors:	John O 'Quigley Sally Byrne Noel Kidney Daniel O'Hare Rory Staines Sile Parsons Kieran Murphy Mary Kealy (Appointed 12/10/2022)
Company Secretary:	Sally Byrne
Registered Office Address:	St. Vincent's Centre Navan Road Dublin 7 D07 A894
Company Registration Number:	527694
CHY (Revenue) Number:	21097
Registered Charity Number:	20084035
Principal Bankers:	AIB Bank 7/12 Dame Street Dublin 2
Internal Auditors:	Deloitte Ireland LLP Deloitte & Touche House 29 Earlsfort Terrace Dublin 2 D02 AY2
Independent Auditors:	Crowley's DFK Unlimited Company Chartered Accountants and Statutory Audit Firm 16/17 College Green Dublin 2
Principal Solicitors:	Byrne Wallace 88 Harcourt Street Dublin 2 Sweeney Mc McGann 67 O'Connell Street Limerick Mason Hayes and Curran South Bank House Barrow Street Dublin 4







Statement from the Chairperson

Within this Report, we offer an overview of our work over the past 12 months, outlining the impact of our work, challenges we encountered and our achievements. We share with you our performance, good governance, and financial standing for 2022.

In 2022, we had a change of leadership. On behalf of the board, I wish to thank Natalya Jackson for her longstanding work with Avista. During this time, Natalya has made an exceptional contribution to our strategy to the executive team, and all the Service Managers and staff who she worked alongside. We are delighted to have Lorraine Macken as our new CEO at Avista. Lorraine has worked in Avista for over 30 years, and she brings with her a wealth of knowledge and extensive expertise of working in the Disability sector. We wish her well in her new role.

There is no doubt that 2022 presented significant challenges for Avista, and indeed these were felt sector wide. While these challenges were very testing, the team in Avista sought to meet and address these and will continue to do so into 2023.

3,164 individuals who access Avista, their families, and the Avista team, achieved much success at both an individual and service level. This is demonstrated by the impactful

outcomes of our strategy that you will read about in this report.

Our values continue to underpin what we do well, what we will improve on, and what we need to do to achieve our vision for the people we support. One year on from the launch of our 2021- 2025 strategic plan, we continue to use our values to centre us as an organisation and help us achieve excellence.

2,124 children and their families received access to Children's Network teams in 2022, with a further 1,072 children waitlisted. We as a board continue to monitor these developments and are acutely aware of the challenges faced regarding recruitment across all our services.

2022 allowed for the full emergence of adult day support services in the community. This transition took place informed by the expressed wishes and preferences of individuals and allowed learning and new ways of working for services post pandemic.



Our board members had the opportunity to welcome U.S. Ambassador Claire Cronin to officially launch the “Project Eden Sensory Garden” at the Development Education Centre (D.E.C), St Vincent’s Centre.

“Project Eden,” was a collaboration between Avista, RESPECT and the Developmental Educational Centre at St. Vincent’s Centre. This garden continues to afford 32 children with complex needs the opportunity to participate in creative play and to enjoy outdoor activities for many years to come.

Finally, I would like to take this opportunity to thank my fellow board members who continue to provide their time and expertise in helping to ensure the quality, accountability, and impact of the organisation. I am grateful to all our staff, and particularly our Executive Management Team, for their hard work and determined commitment to the organisation’s mission throughout 2022.

John O’Quigley





Statement from the CEO

Together with our Chair and Board members, I am pleased to present the Avista CLG Annual Report and Financial Statements for 2022, my first as Chief Executive Officer.

At the outset, I pay tribute to Natalya Jackson who occupied the position of Chief Executive Officer for eleven of the twelve months covered in this report. It has been a great honour for me to work alongside Natalya over the last four years as ACEO for the Dublin region, and I hope that my tenure as CEO will continue to build on the tremendous work that has helped Avista flourish to date.

While Covid-19 remained a factor in 2022, the combination of a successful vaccination programme and milder variants meant that we could focus on delivering a significant number of services across Dublin, Limerick, and North Tipperary/Offaly.

Working alongside the executive team, we continued to progress our strategic objectives and this report outlines our main achievements to date. Some of these achievements were even more significant given the context in which we were operating with factors such as recruitment, inflation and housing shortages impacting on day-to-day operations.

Our Day Services undertook a change process which was based on a review completed in 2021 which recommended smaller rooms, the introduction of communication initiatives for supported individuals and more suitable locations for Day Services in line with the HSE 'New Directions' Policy.

Significant focus and determination towards an inclusive society for those we support is highlighted by the continued work of our Supported Employment teams throughout 2022. We worked closely with individuals to secure paid supported employment for 78 individuals in businesses such as Nandos, MasterLink, Penneys, SuperValu, and Accenture. These employment opportunities have helped individuals to learn life skills and gain massive confidence in themselves to live their best lives as part of that inclusive society.

De-congregation remained at the forefront of our work this year. Eight individuals from our Tipperary/Offaly service finally received the keys to their new homes in Roscrea and Birr. In Dublin, one individual opened new doors to a good life in the community. An associated



Housing Association, Marillac, worked closely with Avista to identify and purchase new houses in the community for three individuals in our Limerick service.

Progressing Childrens Disability Services has been the subject of much discussion and throughout 2022 this remained the case. Our Children's Disability Network Teams in East Limerick, Cabra/Grangegorman, Blakestown and Blanchardstown began to organise and host family forums to meet other families of children availing and waiting on services for their children. These fora gave families an opportunity to meet one another and express their frustrations, concerns, and positive feedback about various elements of service delivery. Whilst ongoing recruitment and retention challenges continue to impact on service delivery nationally, we are committed to communicating with families on our progress and we continue to put the utmost of effort into attracting and retaining quality staff who will make a positive impact on the futures of all individuals attending Avista's services. Our learnings from our previous transition to PDS in East Limerick Children's service continues to help inform our PDS journey in Dublin.

In September, we welcomed Tánaiste Leo Varadkar to St. Vincent's Centre Navan Road to highlight the main service challenges

ahead of Budget 2023. Two months later, our Dublin Links T.E.E.S group arranged a meeting with Minister Roderic O' Gorman during which supported individuals were given an opportunity to ask questions which mattered to them regarding housing, education, and employment.

At the end of 2022, as new CEO, I acknowledged the challenges faced throughout our service but also the achievements made in just twelve short months. My aim is to use 2023 to collaborate with all our stakeholders and hold our values at the forefront of all decisions going forward.

Finally, I would like to thank all those who served on our voluntary board in the course of 2022 for their time and expertise and the warm welcome shown to me as incumbent CEO.

Last and by no means least, I acknowledge the wholehearted co-operation and support of our staff who, in addition to coping with the impact of the pandemic on their professional lives, have consistently shown initiative, flexibility and resilience. I am immensely proud to work alongside such wonderful professionals every day. Thank you for all you do.

Lorraine Macken, CEO



AVISTA - OUR HIGHLIGHTS 2022



Avista supported **3,164** individuals in 2022
in Dublin, Limerick, North Tipperary and Offaly



Avista offered
3,962
support places
in 2022



78
Supported individuals
supported in
paid work roles



Development of Avista's
first Dietetic service

Opening of Avista's
Dysphagia Clinic



9



supported individuals
transitioned from campus based living
to new homes in the community



Progress in
Housing Strategy
for the people we support



61 Supported
individuals on pathway
to work in 2022



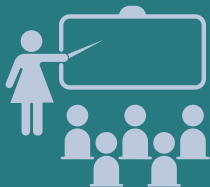
Avista
**Human Rights
Committee**
in operation



47 managers
completed leadership
programme in
Good Lives Series

37 staff
completed Good Lives
Series Practitioners
Programme

Avista
**active
contributor**
to Digi ID Research



Delivery of
**Ageing well with
Intellectual Disability**
seminars

Expansion of
**Digital Life Story
Programme**

Accessible training
developed and delivered on
Assistive Decision Making



AVISTA'S VISION, MISSION AND VALUES

OUR VISION:

People Living their best lives as active citizens in an inclusive society.

OUR MISSION:

Working together with people to live their best lives through the delivery of quality services.

OUR CORE VALUES:

Our core values are based on the rich history of our organisation. Our values continue to drive and underpin everything we do across Avista. They help us appraise what we do well, what we will improve on, and what we need to do to achieve our vision for the people we support.

These values are:

SERVICE:	Holistic approach characterised by quality and compassion.
RESPECT:	A high regard for the dignity of each person.
EXCELLENCE:	Developing and maintaining the highest standards in our service.
COLLABORATION:	Mutual support for the total development of each person.
JUSTICE:	Advocating for the rights of the people we support.
CREATIVITY:	Being innovative, imaginative and resourceful.

Our Strategy to deliver on our Core Purpose and Objective:

In 2022, a total of 3,962 support places were offered by Avista across a range of support services to a total of 3,164 supported individuals. These supports included:

- Early Intervention - Pre-School Educational Services for children and young people.
- Respite Supports - Residential, home based, community based and short breaks.
- 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.
- Customised and Supported Employment.
- Provision of multi-disciplinary support – medical, occupational therapy, speech and language, physiotherapy, and psychology.
- Specialist dementia support.
- Advocacy and Human Rights Supports.



Structure, Governance and Management



Avista's Governance Structure

Avista CLG (Avista) is as a company limited by guarantee and not having a share capital, originally registered as the DOCDSS (Daughters of Charity Disability Services) in 2014. Avista is registered with the Companies Registration Office (CRO), Company number 527694.

The activities of the organisation are charitable in nature and all income is applied solely towards the promotion of the charitable objectives of the organisation. Avista is a registered Charity with the Charities Regulatory Authority, registered number 20084035. Avista has been granted charitable status under Sections 2017 and 2018 of the Taxes Consolidation Act 1997, Charity Number CHY 21097

The principal objective of Avista is to benefit the community by providing a range of supports and services to children and adults with an intellectual or related disability and their families in a person centred, community based and socially inclusive manner, underpinned by quality, best practice and research.

How Avista is Constituted

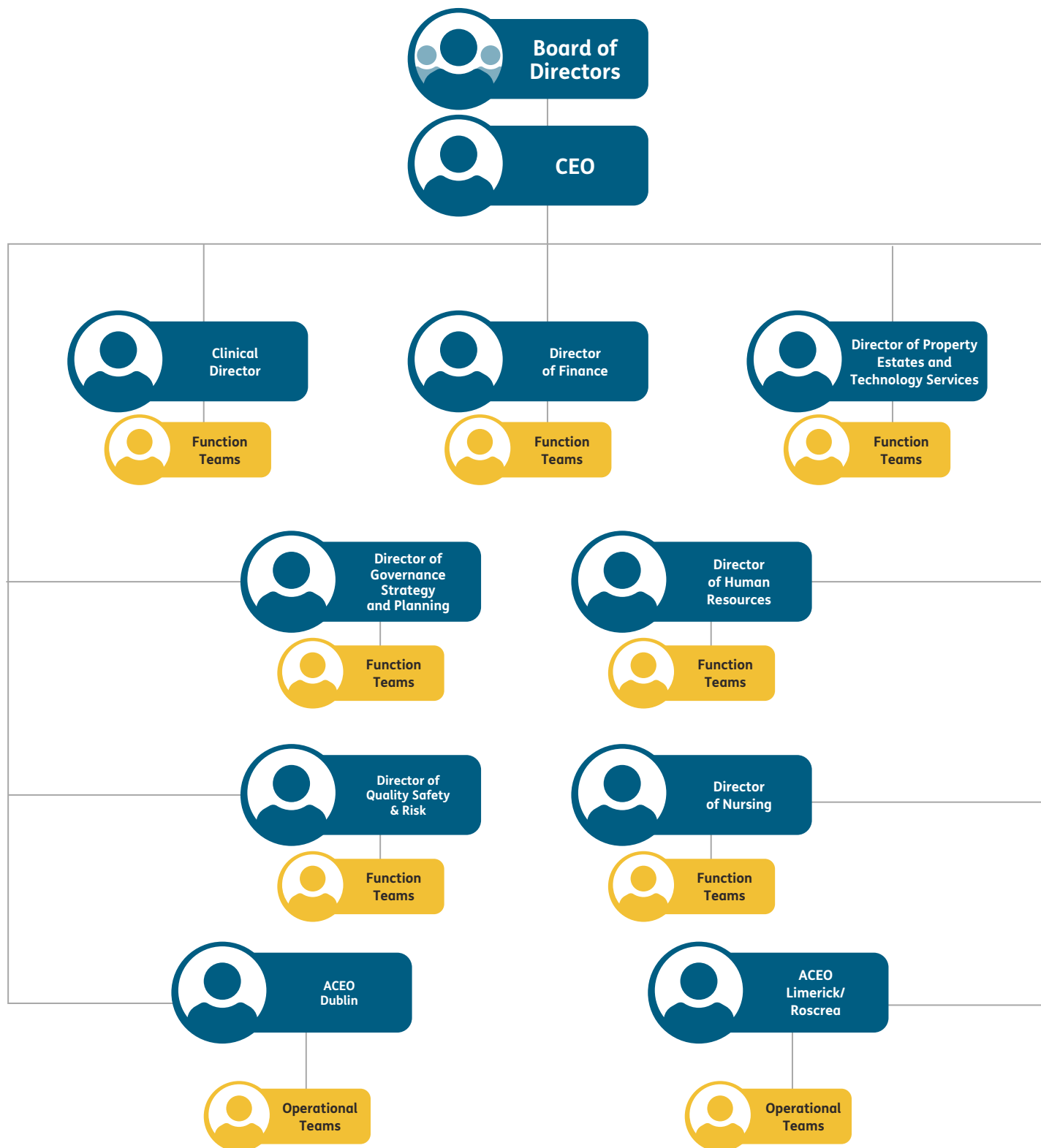
Central to Avista delivering on the vision, mission and objectives is the need for strong core values and corporate governance structures.

Avista 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. Informed by the core purpose of the company the Board developed and operate under Avista Governance Handbook.

The Board of Avista is publicly committed to operating under the Code of Governance for Voluntary Bodies and completed its Governance Code Compliance Record for 2022.



Organisational Chart



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

Key Structures include:

Avista Board of Trustees. The Board of Trustees are responsible for the overall control, governance and management of Avista. All Board members are engaged on a voluntary basis. The specific duties and responsibilities of each Avista Board member flow directly from the provisions of the Companies Act, 2014 and the Charities Act, 2009. In addition to these legal responsibilities, members of the Board of Avista seek to abide by the *Code of Practice for the Governance of State Bodies*, the *HSE Code of Governance*, and the *Charity Regulator Code of Governance*.

Avista recruits and appoints Trustees in line with its Memorandum of Association and Governance Handbook. In December 2021, at the time where the DOC (Daughters of Charity) were leaving the Governance of the service, it directly resulted in 4 Directors formally exiting the Board. At this time, the remaining Trustees/ Directors committed to the need to sustaining board membership for a period.

At the same time the Board agreed to seek new members. This resulted in one new appointee to the Board on 12/10/2022 Ms Mary Kealy. The Board has an active strategy to continue its recruitment of new board members in 2023. This will be informed by a Boards' competency and skill mix review.

The Board delegates to the Chief Executive Officer the authority to manage the operation of the organisation.

Avista Executive Team. The CEO, supported by the Executive team, has responsibility to drive and achieve its core objectives by delivering on its strategy.

Avista Service Co-ordinating Committee (SCC) - This committee includes the full Executive Management Team and the senior line managers across company operations in Dublin, North Tipperary, and Limerick.

Avista Regional Management Teams meets quarterly; includes the operational and multidisciplinary leads for the region.

The governance and operational structure of the company is set out above in Avista's Organisational Chart 2022

The Board was represented by 8 board members across 2022, which brought a wide range of professional and individual expertise to the board room.



In 2022, the Board held 6 ordinary meetings. The AGM was held on the 8th of November 2022. No extraordinary Board meetings were held in 2022. Board attendance across the year is noted below.

Board Members Attendance at Board Meetings	Ordinary Board Meetings	Annual General Meeting (AGM)
John O 'Quigley	6	Attended
Sally Byrne	6	Attended
Noel Kidney	6	Attended
Daniel O'Hare	5	Did Not Attend
Sile Parsons	4	Attended
Rory Staines	6	Attended
Kieran Murphy	4	Attended
Mary Kealy	0	Did Not Attend

Within the Board structure, the following subcommittees operate to review and oversee governance and performance in their respective areas. Each of the committees operate 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 2 Board members across 2022 with the CEO, Director of Finance and Internal Audit function in attendance and reporting into the Committee. Internal and external audit also report into this committee. The committee met 7 times across the year. The Nominations Committee falls under the Audit, Assets, Finance and Remuneration committee.

The Quality and Risk Committee had 2 Board members across 2022, with Director of Quality, Safety and Risk, Clinical Director and ACEO in attendance and reporting into the committee, The committee met formally on 4 occasions in 2022.

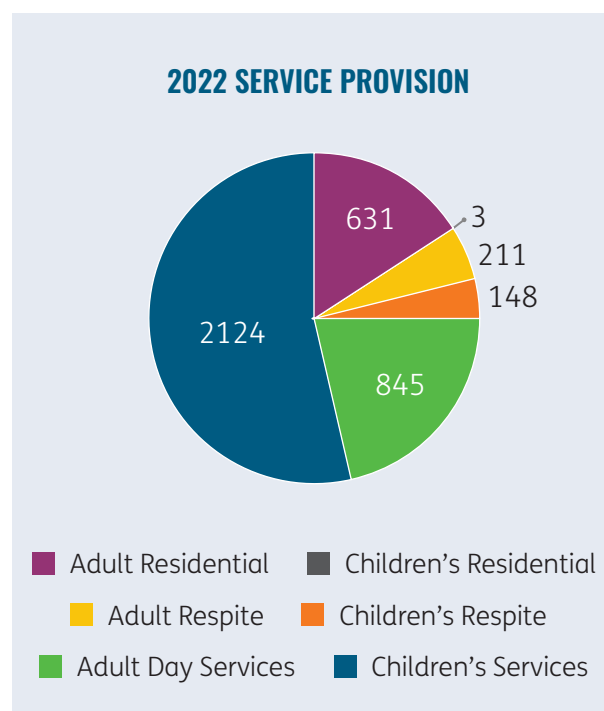
Policies for Induction and Training of Trustees

Board induction is provided to new Board members and supplemented by ongoing

regulatory updates and information. This is to ensure the Board is fully aware of the values and governance of the organisation and is continuously appraised of changes in the legal and regulatory environment in which it operates.

What Success in delivering on our Strategy in 2022 will look like

Overall Service Provision across 2022



Residential and Community Accommodation Supports



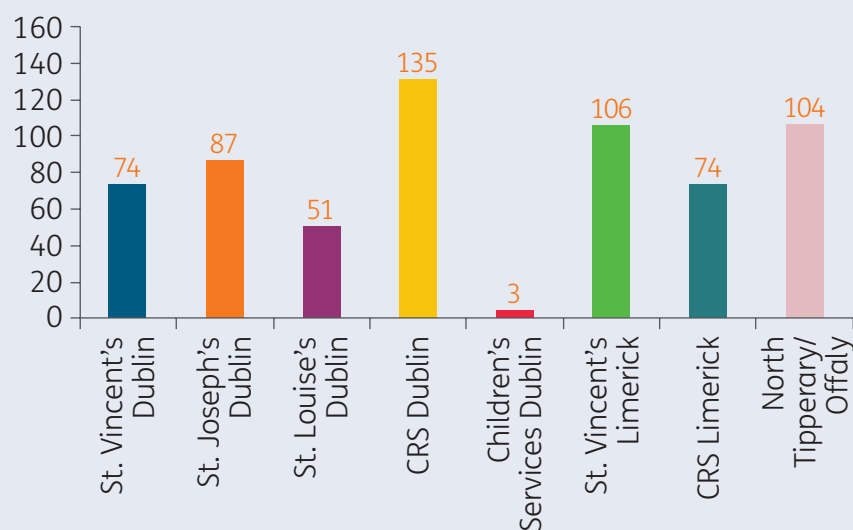
In 2022, a total of 634 individuals availed of accommodation support from Avista across the three regions.

The chart below provides a breakdown of the provision of residential and community based supports across Avista in 2022. All accommodation support services within Avista operate to the same shared objective, seeking to work alongside individuals to

enable them to thrive and live their best lives as active citizens in their community. They embrace all levels of need with many individuals requiring very complex support. The changing needs of individuals as they age is an increasing trend across all accommodation services. Avista's mission is to support individuals to age in place where possible, for as long as possible.

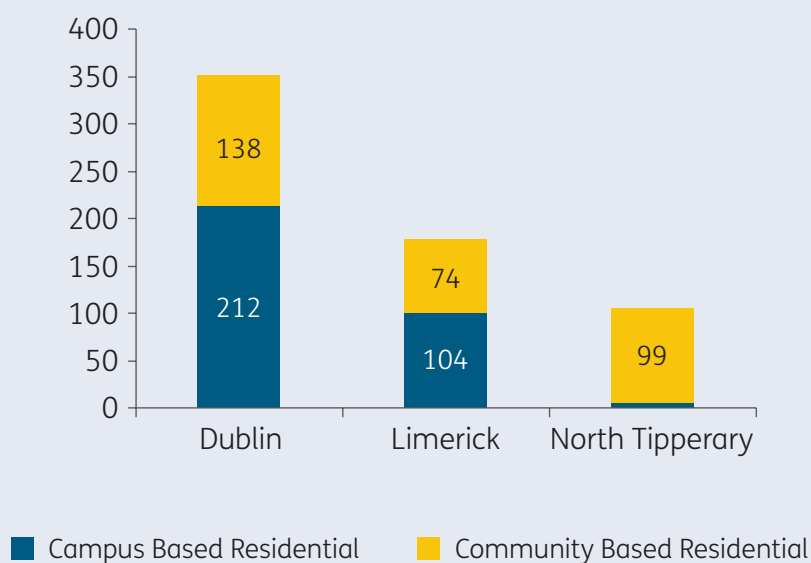


RESIDENTIAL / COMMUNITY SUPPORTED ACCOMMODATION PROVISION ACROSS AVISTA 2022



The chart below profiles by region residential support provided in the community and those provided in campus-based setting.

RESIDENTIAL SUPPORT PROFILE



A core commitment of Avista under its strategy is to progress the seamless and supported transition of individuals from campus-based homes to community-based homes. In 2021, 15 individuals were supported in transition from campus-based living to their new homes in the community. In 2022, a further 9 individuals were supported to transition to their new homes in

the community, 8 in Roscrea and 1 in Dublin.

Two new properties were identified and purchased in the greater Dublin area in 2022. Both properties require significant refurbishment works planned for 2023. 6 individuals who are currently residing on campus, will be supported to transition to their new home in the community.





Refurbishment also took place on a third property for relocation of Children's Services in CHO9. A new house was purchased in Limerick in 2022 and 3 individuals actively worked on their transition plan across the year. It is planned that they will move to their new home in the community in early 2023.

Because of the nature of the individualised work that needs to take place with each individual, to enable them to express and inform their transition plan with their will and preference, the pace of this work can be lengthy and often appear to progress slowly. However, in line with Avista values and our rights-based approach, working with the individuals on their pathway is central to our work in this area and a key component to individuals seeking and successfully attaining valued roles in their new community. Avista seeks to apply social role valorisation (SRV) theory in all its work and in 2022 investment was made in a leadership programme for staff teams supporting individuals to prepare for and transition to the community.

It is also important to note that external factors regarding access to appropriate housing in the community is a constant challenge to Avista and continues to slow the progression of its work in this area. This challenge is nationwide but significant in



the greater Dublin area in both supply and cost. Access to required capital and revenue resources to support each move is also a continued challenge. Avista will continue to work with the HSE, Local Housing Authorities, Marillac Housing Body, and other housing bodies in 2023 and into the future, to overcome these challenges and maximise the number of moves that can be supported to the community in a timely manner.

In Spring 2022, Avista appointed a Housing Coordinator to begin working alongside Marillac to identify ways of working and achieving results for individuals across the service. Avista also invested in a new strategic role to lead in the progression of its 'Transforming Lives' plan. This post will commence in early 2023.



Avista Respite Supports

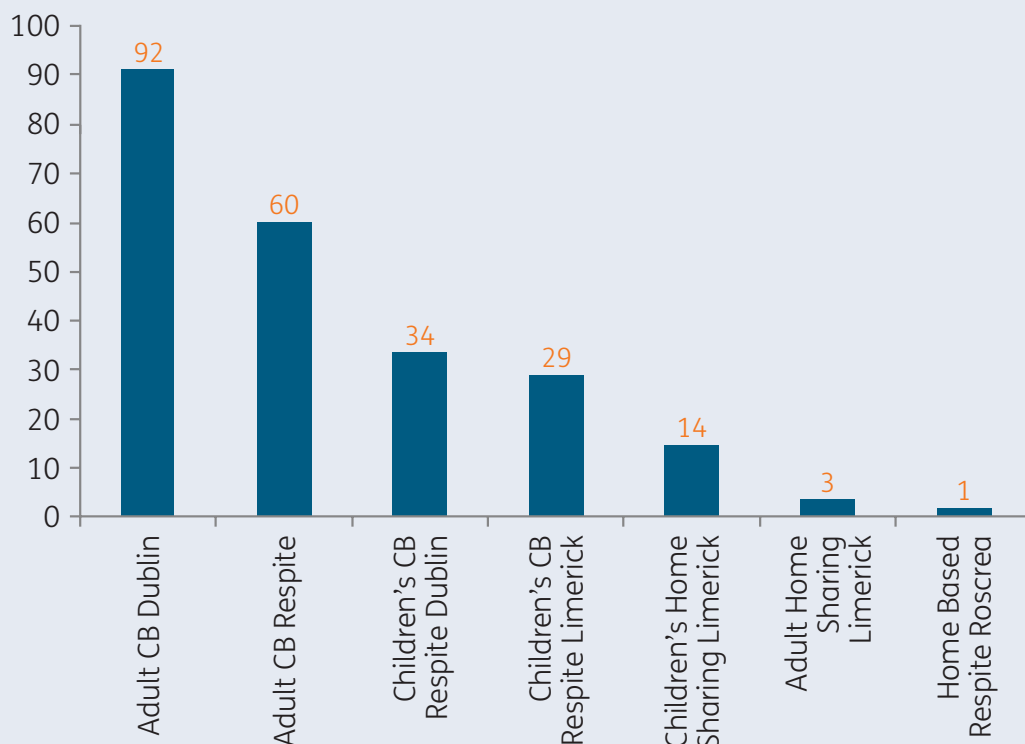


The families and individuals we support place an extremely high value on having access to regular respite supports. A respite period can provide a support break for the family and offer the individuals an independent experience outside their family home, where they can be supported to engage in social activities on their own and / or with friends. Respite provision can be supported in several creative responsive approaches including

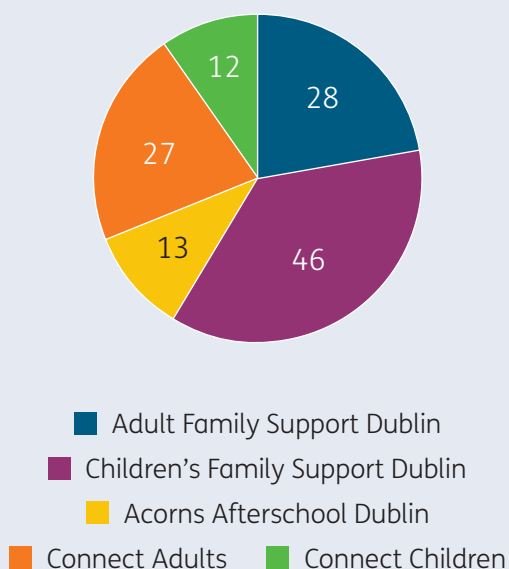
Centre based, community-based and breaks with host families in the community. In seeking to respond to demand that exceeds current capacity it is Avista's strategy to work with families and with the HSE to expand current respite offers and develop new alternative models of respite support.

It is a key target of Avista to expand the capacity of respite as we go forward.

NUMBER OF INDIVIDUALS WHO ACCESSED CORE RESPITE PROVISION ACROSS AVISTA IN 2022
***CB = CENTRE BASED**



**NUMBER OF INDIVIDUALS WHO
ACCESSED ALTERNATIVE RESPITE
PROVISION FROM AVISTA IN 2022**



In addition to the above core respite services, Avista has also evolved several innovative and responsive respite supports, delivering valued roles, experiences and opportunities for individuals while at the same time providing a scheduled break for the family. These include the ACORNS after school programme, Connect social programme, and various other family support services. Provision in this area across 2022 is outlined below. Given the impact of, and cost efficiency of these approaches, Avista is very keen to partner with funders to expand their availability in Dublin, Limerick, and North Tipperary.



Avista Children's Services



Avista is the lead agency for four children's networks teams, across the country. 2022 was a significant year in children's network services, with the first full year of the three Children Network Teams in our Dublin Services, and continued reconfiguration of our established children's network team in Limerick. The network teams provide specialist therapeutic assessments and interventions to children and young people with complex disabilities and/or developmental delays. The services are operated and delivered in partnership between Avista and the Health Service Executive (HSE) through the Progressing Disability Services (PDS) National programme policy framework. Services are delivered based on family centred practice principles.

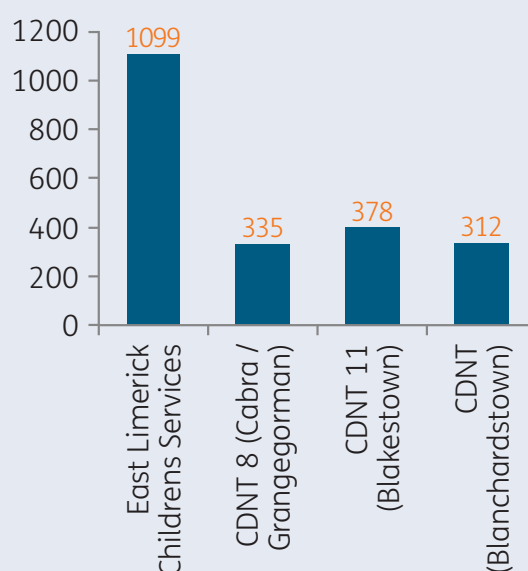
Avista provides a wide range of support and development services to children and their families including residential, development and educational centres (DEC), several models of respite support, and children's network teams.

In total, 2,124 children, and their families received access to Children's network team in 2022, with a further 1,072 children referrals waitlisted. Key successes across the year include staff teams' ongoing dedication and commitment to transitioning and operating within the new reconfigured services despite significant staff vacancies across all teams; the implementation of the National Access Policy, and the establishment of the first Family Forum, with the remainder planned to be set up in 2023.

The dominant challenges facing children's network team in 2022 was staff recruitment in clinical roles, alongside continued annual increase of service demands, with the Limerick service noting an 18% increase

in referrals year on year. These challenges have a direct impact on service capacity available to children and families, and the incredible pressures on network teams. In response Avista partnered with the HSE in an international recruitment campaign across 2022, and invested in a Avista led recruitment campaign that will go live in 2023.

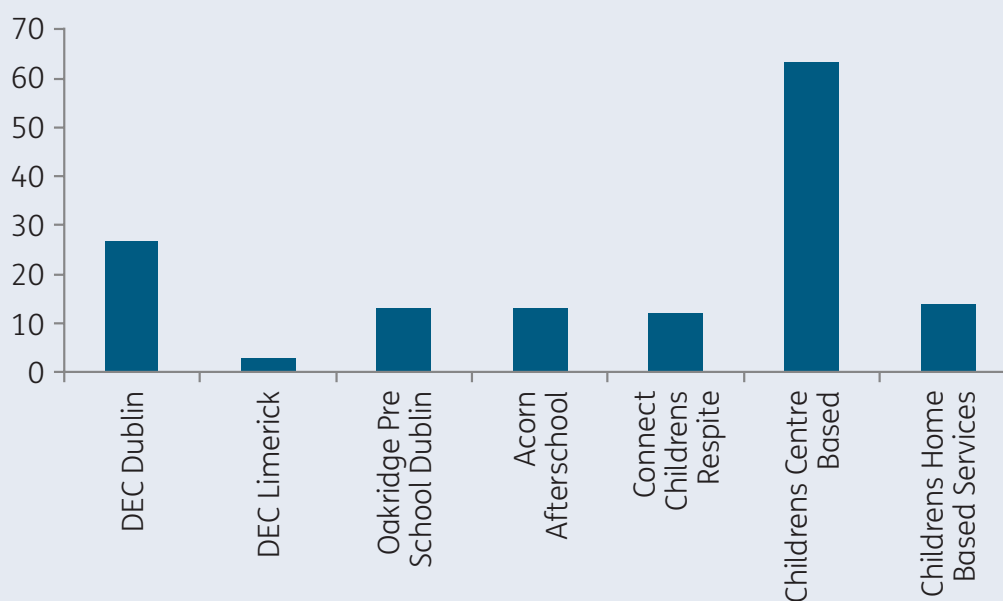
NUMBER OF CHILDREN SUPPORTED THROUGH AVISTA CHILDREN'S NETWORK TEAMS SERVICE PROVISION 2022



In addition to the Children's Disability Network Teams, Avista provides a pre-school service to 13 children and their families; Avista also provides development and education supports to 27 children across Dublin 7, Dublin 15, and part of Dublin 11. 3 children in Limerick with complex support needs also avail of development and education support. As reflected above, Avista also provided residential places to 3 children in Dublin, and respite to over 148 children and their families.



NUMBER OF CHILDREN SUPPORTED BY AVISTA CHILDRENS SERVICES PROVISION OUTSIDE CHILDRENS NETWORK TEAMS



Avista Adult Day Supports

In Avista's day supports we focus on building roles in the community by exploring new experiences and discovering what is important to and for the person. We deliver person-centred supports and services to everyone in a responsive, safe, sustainable manner guided by the core values of Avista. Covid-19 had a massive impact on all service provision across Avista in 2020 and 2021, however it had a particularly stark impact on day supports service provision in this period.

2022 was a landmark year, as it allowed for the full emergence of day support services back into the heart of the community. This transition took place informed by the expressed wishes and preferences of individuals, as well as the team's learning of service provision during Covid-19, resulting in an expanding continuum of day support provided across our service.

The central strategy in Avista day support in 2022 continued to focus on one individual and one plan. Individuals accessing both day and residential supports carved out impactful

personal supports from finite resources to ensure they got the most out of each day. This resulted in a sustained trend in support being provided in smaller groups that were community based. This was enabled by the reconfiguration and design of existing community day support buildings; and the acquisition of new buildings located in the heart of the community. All of this aligns to the vision and pathway set out by New Directions, and National Person-Centred Planning Framework. Day support teams also reconfigured use of resources to expand their service capacity and expertise in Person Centred Planning and specialised support for individuals with autism.

Avista continued to build support and capacity in the provision of customised and supported employment support across all day services. These efforts will continue in 2023, and we are seeking to increase the number of individuals supported to prepare for, attain, sustain, and develop, valued work roles in businesses across Dublin, North Tipperary/ Offaly, and Limerick.

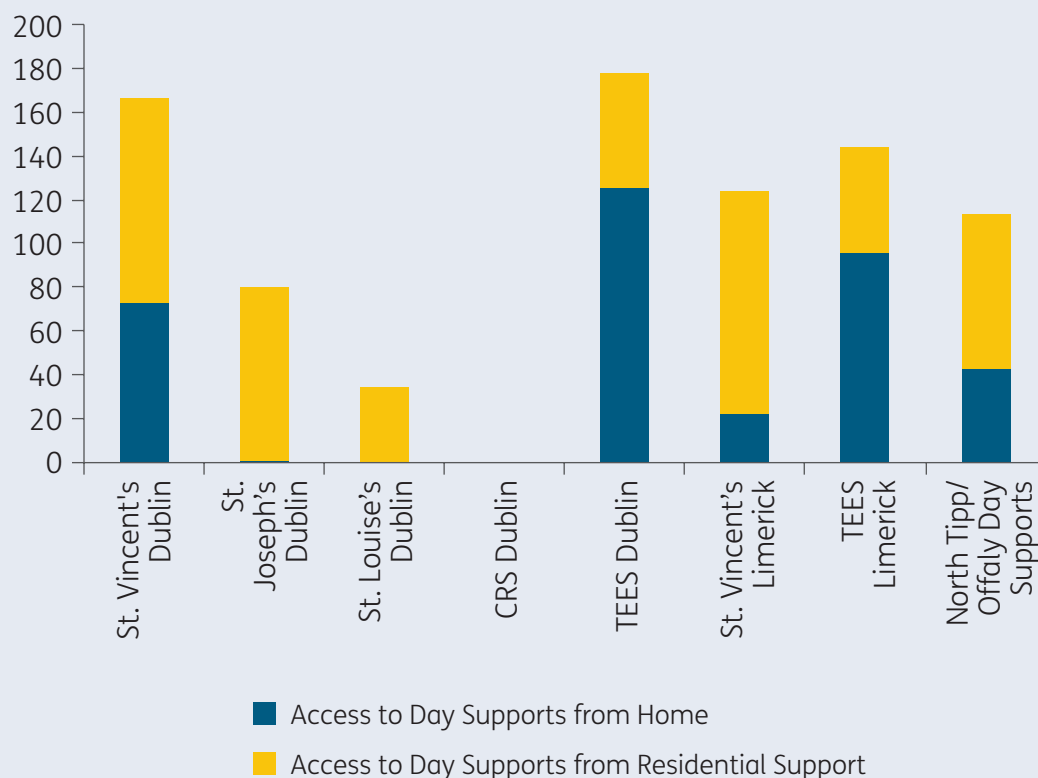




Avista also continued to develop its Individuals Support Service, 'It's My Life.' This programme was availed of by 11 individuals in 2022. As part of an Executive review of the impact of 'It's My Life' programme several participants

presented to the Avista executive team why they opted for 'It's My Life,' how life had positively changed for them because of this, and what their vision for the future was.

NO OF INDIVIDUALS ACCESSING AVISTA DAY SUPPORT SERVICES





School leavers

Avista continues to work with the HSE and schools to support individuals transitioning from education to adult supports matched to their needs. In 2022, 17 individual school leavers were accepted into Avista day supports.

Avista's Adult day supports role is to provide the right supports to individuals, to enable them to build competencies that will support them live as active and values citizens. Avista endeavours to work within the system where HSE funding is allocated to individuals based on their assessed needs and the expressed wishes of individuals and families. Available funding for school leavers in line with their needs, and premises

capacity and their location, all pose significant systems challenge to our school leaver referral process, that can result in delays for the individuals commencing adult day placements.

In line with HSE 'New Directions,' Avista has a clear vision of the continuum of support options that should be presented to individuals and their families at this junction in their life. Avista also recognises the need to commence work with individuals and their families, on planning for this transition when they are young teens. Avista is committed to working with individuals, families, and all stakeholders to meet and overcome these challenges.





Supported Employment

Supporting individuals to build core work competencies and experience that allows them to acquire valued work roles in the community, is a central strategic objective for Avista.

Across Avista in 2022, 78 individuals were supported to access and hold paid employment. A further 30 individuals, were actively supported to develop their practical work skills in work experience and active citizenship roles, that seek to enable them secure paid work in the future. A further 31 individuals accessed pre work supports from Avista employment supports.

While a total of 139 individuals within Avista, were in employment or on their employment journey a further 30 individuals were referred and await a place on a programme. Avista recognises that the demand to access employment supports is greater than current supply throughout 2022. Avista made several applications to



external grant funds, seeking to secure new funding to support further expansion of customised and supported employment opportunities for individuals. No new monies were secured in 2022, however, significant efforts in this regard will continue in 2023.





Avista's Achievements & Objectives



Creating Goals and objectives that matter and delivering on them.

Having been delayed by the impact of Covid 19 in 2020, Avista's strategy formally commenced implementation in 2021. 2022 was the second year of the formal implementation of the strategy.

The central principals driving our work in 2022 were supported by a clear governance framework, a rights-based culture in line with Avista's values and enshrined in reflective practice.

Avista worked hard in progressing targeted strategic work. At the start of the year, the strategy and its targeted impact were relooked at through a Social Role Valorisation Theory lens. This allows lead objective owners to really consider and focus on the target impact of the objectives within the strategy for individuals we support directly and indirectly.

Our strategic highlights and achievements are outlined below:

GOAL 1: The people the organisation supports will be at the core of Avista's planning and delivery of quality services.

2022 Achievements

- The newly appointed Human Rights Officer led the role out of individual staff education and awareness in accordance with the UN Convention on the rights of persons with disabilities (UNCPRD).
- Developed Avista's Human Rights Policy and Human Rights Committee



- Creation of a rights awareness video with supported individuals
- Collaborated on the rights based individual assessment of preference and need in place with Avista. This applied to all individuals planning and preparing to make their transition from campus-based living to community living in 2022; 'It's My Life's'; and with individuals presenting with changing needs
- Local day support staff teams continued their 'Rethinking Day Support' journeys





which seeks to support individuals to access the ordinary universal good things of life. This also enabled the right supports in the right place at the right time and resulted in:

- More individualised support, increased community-based focus and support provided in smaller groups
- Active work on rethinking the provision of day supports for older individuals within Avista

- 47 staff in management and leadership roles completed the Good Lives Series Management Programme
- 37 staff commenced the Good Lives Services Practitioners Programme

Not Achieved

- Target plans to expand existing and alternative respite services.

Challenges

- Staff recruitment and retention
- Seeking to deliver community based 'Rethinking Day Supports' vision in line with individuals will and preferences in the context of increasing regulation; finite staff teams, increasing and changing needs,

expected quantum of hours, and absence of funding to secure locations in the community.

GOAL 2: Avista will develop and improve services and supports that it provides to children and adults who use the organisation's services.

Children's Services 2022 Achievements

- Motivated and committed skilled workforce in challenging recruitment environment.
- Commencement of the family forum process began in Limerick and Dublin in late 2022, full roll out organised for early 2023.
- First full year of reconfiguration delivered by dedicated network teams in Dublin.
- Dysphagia Clinic commenced and provided assessment and intervention and opportunity for upskilling of staff.
- Development of dietetic service in Dublin.
- Further development of Paediatric Clinics with appointment of Consultant Paediatrician and Clinical Nurse Specialist in Neurodisability.





- Avista strongly advocated to Government regarding the challenges and solutions that seek to reduce waiting times and bring intervention to children and families sooner.
- Significant investment in training and education of staff to upskill in core competencies required for diverse needs of children.

Not Achieved

- Roll out of family forums across all three networks.
- Information Management System not fully operational across all Avista network teams.
- Failure to secure required funding for required building maintenance and upgrades.

Challenges

- Increase in volume of referrals, average 18% per year in Limerick network.
- Increase of children on waiting lists and increase in waiting times for children and families.
- Increase of complexity of need in children presenting to network teams nationwide.
- Recruitment and retention within network teams leading to increased pressure on team members.

Adults Services

2022 Achievements

- 9 individuals were supported in their successful transition to their new home and life in the community.
- Day support services operating in line with HSE 'New Directions' policy.
- One person one plan progressed for many individuals who access both day and residential supports from Avista.
- Increased capacity for 'It's My Life' support programme with 11 supported individuals accessing the programme in 2022.
- Expansion of Supported Employment capacity with increased expertise and implementation of Avista's Supported Employment strategy. This strategy supports individuals to attain valued work roles, make economic contribution, and gain increased financial security.
- Evidence of significant reduction in peer-to-peer safeguarding incidents as direct result of smaller groups and the right individuals being matched together.
- Tangible evidence of reconfiguration of supports roles to enable individuals access their community more.
- Increased collaboration across Avista staff day support teams





Not Achieved

- One person one plan not achieved for all individuals accessing both day and residential supports from Avista.
- Securing full 2022 targets for sufficient houses and resources to respond to all identified individuals decongregation needs.
- Access new funding to increase supported employment capacity to respond to all unmet needs.
- Repurposing strategy did not progress as intended; this is key objective for 2023.

Challenges

- Staff recruitment and retention
- Building infrastructure and location challenges



GOAL 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.

2022 Achievements

- Active participant in Digi ID Research work.
- Engaged and collaborated with researchers seeking to drive innovation in the use of IT in supporting good care plans including the 'Seamless Care' app
- Active strategy of developing new funding streams to support delivery of strategy objectives including supported employment and use of technology.
- Avista delivered 'Ageing well with Intellectual Disability' seminar for families.

Not Achieved

- Did not secure additional external funding to support the further expansion of Avista Supported Employment capacity to respond to known demand.

Challenges

- 2 of 4 Family fora delayed due to understaffing.





GOAL 4: Avista will develop specialist services in line with national policy and in collaboration with keystakeholders.

2022 Achievements

- 171 individuals supported by the Avista Memory Service in 2022.
- Annual Brain Health Checks in place and a personal brain health prevention plan
- Digital life story initiative expanded to Limerick.
- Development of Advanced practitioner role in Dementia
- Development of Advanced Nurse Practitioner role.
- Collaborative partner in the National Intellectual Disability strategy with TCD and Tallaght University Hospital
- Forged links with community services to promote brain health and living well with dementia.
- Developed and delivered master class series 'An introduction to Dementia'

Not Achieved

- Secure resources to progress dementia strategy for Limerick and North Tipperary.
- Secure funding to develop additional high

dependence specialist accommodation to support individuals with significant needs.

- Formal progression of strategy to support individuals with complex support needs relating to ASD (Autism Spectrum Disorder).

Challenges

- Need for additional Dementia specific housing options for individual who can no longer age in place.
- Need to expand support capacity a rapidly expanding older population with Intellectual Disabilities including those living with family.

GOAL 5: Avista will proactively influence national policies and strategies and lead change in the sector.

2022 Achievements

- Individual, staff awareness programmes on Assistive Decision-Making Bill.
- Facilitated individuals and families engage with Decision-Making Support services.
- Continue to advocate for unmet need to Government and key stakeholders and bring forward support solutions.





- Positively progressed implementation of National policies and strategies.
- Active progression of Avista customised and supported employment strategy within available resources.
- Develop business network partnership to support Supported employment strategy.

Not Achieved

- Avista's 2022 target for 'Time to Move On' policy not fully achieved. 36% achieved.

Challenges

- Delay in the Assistive Decision-Making Bill being brought into law.

GOAL 6: Avista will develop the organisation to support the delivery of its service goals and ensure the delivery of quality services.

2022 Achievements

- Increased and sustained individual stories on their journey to the good things in life.
- Active journey to rights-based organisation.
- Active Housing Strategy for Individuals we support.
- Good Lives Leadership and Practitioner

programme rolled out central resource investment in driving the strategy mindset.

- Commenced a targeted affairs communication strategy to advocate on national policy needs.
 - Pre-Budget submission
 - Progressing Children's Services
 - Ministerial visits
 - Supporting Advocacy Initiatives
- Recruitment of new posts to support key objectives across Avista.
- Reconfigured Human Resources processes to expedite offers to new staff.
- Development of New Values Coordinator role.
- Successfully implemented hybrid working pilot.
- Investment in Operational and Corporate Governance Structure enhanced to support good compliance.

Not Achieved

- Formal roll out of all strategic objectives

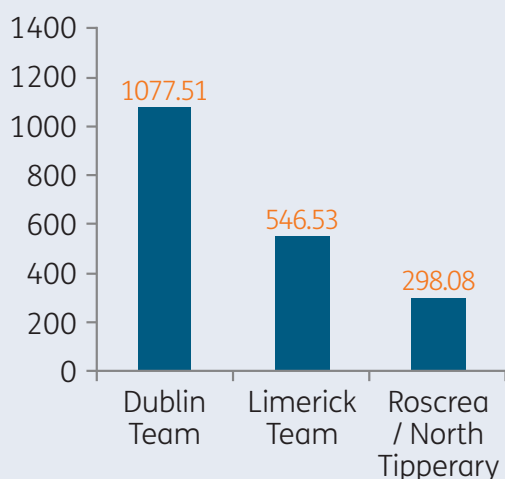
Challenges

- Competition from other organisations for the same pool of candidates
- Securing new funding streams aligned to strategy.

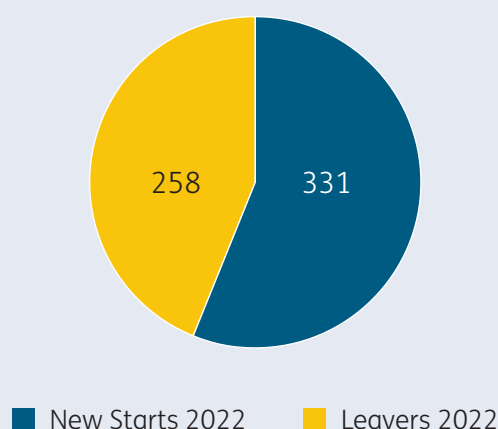


Investing In Our People

AVISTA STAFF TEAM 2022



AVISTA STAFF MOVEMENT 2022



2022 was a busy year for the HR (Human Resources) Team. As Ireland began to slowly emerge from the Covid-19 pandemic, our recruitment team began to assess the needs of all our teams across Dublin, Limerick and North Tipperary. Face to face interactions resumed and the HR team participated in the Healthcare Fair in the RDS in March 2022, making links with potential candidates and securing interviews. The recruitment fair was a fantastic opportunity to present our new branding as Avista and reinforce that our service provision and values continue to be at the forefront of what we do. In 2022, the greatest challenge for HR was the attraction and retention of staff. One of the national fallouts from Covid-19 has been the decline in numbers of candidates entering frontline healthcare. In 2022, we successfully onboarded 331 new starters.

In May 2022, we participated in the first Avista Graduate Nurse Training Day. This was a brand-new initiative for all 4th year nurse placements to present Avista as their employer of choice and demonstrate how they

could make a difference by joining the service. This was one of the new ideas implemented in 2022 to create new pipelines and pathways for recruitment throughout Avista.

Avista also began expanding relationships with colleges and students. We increased the number of student placements across the Organisation for Social Care Workers. We are actively working with TUD to promote Avista as a great place to work as well as promoting our sector.

Avista collaborated on an international recruitment campaign with the HSE and our colleagues in CH09 to support the Childrens Disability Network Teams recruitment. We are now a Trusted Partner to support the acquisition of work visas for non-EU candidates. We envisage that recruitment over the coming years will be focussed much more on the international market. This challenge will require us to have a longer lead in time for new starters and a solid long-term pipeline of candidates covering all our front-line services.





We celebrated the legacy of the Daughters in our Thanksgiving Day in May. We created a video of memories of the Daughters from the perspective of the people we support and our staff. So many contributed across the country to this video which is a wonderful and lasting legacy for Avista and our values.

At Avista we have taken, and will continue to take, a range of steps to improve diversity, equality and inclusion within our workforce.

- Avista supports a work/life balance approach to working. This is to support as many staff members as possible to adjust their hours of work to suit their personal circumstances, without a loss of pay.
- Avista supports the Remote Working model, with remote working available for relevant staff members.
- Supporting our staff to balance professional requirements with life's needs presents in a variety of policies covering paid maternity leave, Parental leave and Carer's Leave.

We will continue to ensure visibility and championing of these practices, so as not to discourage any member of staff from considering more senior opportunities.

- Internally we support progression for any staff who wish to expand their horizons. In 2022, we adopted a very hands-on approach to support internal candidates through recruitment with a range of supports available pre and post interview.
- Our Human Resources team rolled out a number of new roles which garnered much interest and supported our overall strategic objectives – from the Human Rights Officer to Person Centred Planning Enablers Enablers, Housing Officer, Supported Employment roles and a new Paediatrician role working within our Children's Disability Teams. The HR Team has been underpinning the operational achievement of strategic objectives by getting the right people in the right place at the right time.
- HR also supported a new approach for recruitment within one area of our Service –



the It's My Life service – where a supported individual participated in the interview process for potential staff to support him in his life. This was a brilliant pilot and has worked out positively for the supported individual and for the staff. It demonstrates the importance of the voice and decision-making capacity of the person supported participating actively in creating his own life as he wishes it to be. It supports an SRV (Social Role Valorisation) approach and is something the HR Team intend to expand upon in the future.

- We are committed to pay transparency as a mechanism to support pay equality. Pay is set for all roles prior to recruitment in line with the HSE Payscale. We include salary on our job advertisements for all roles. In 2022, staff received pay increases as a result of National Pay Agreements.
- Avista seek to advocate for the Intellectual Disability Sector as a wonderful place to work by working closely with all stakeholders in the sector to promote the value of making a difference to support people to lead their best lives.

Volunteer Contribution to our Core Purpose

Avista has as a core strategic objective to continue to promote, enhance and value our volunteer base across our services, and the expansion of Avista's corporate volunteers. The impact of Covid 19 on the volunteer programme was significant. It required all person to person to support to cease in 2021, A and for a significant period in 2022.

During 2022 efforts focused on creating a clear pathway to deliver on our strategic goal. This included reengaging with the existing volunteers to support and plan their reengagement with Avista, reviewing our volunteer policy and procedures and commencing work on the development of new networks for both individual and corporate volunteer base. A key objective in 2023 will be the implementation of this plan.



Avista Gender Pay Report

2022 was the first year of our requirement to report under the Gender Pay Gap Information Act 2021. The GPG is the difference between the average hourly pay for men and the average hourly pay for women in an organisation. A GPG which is positive means that the average pay for women is lower than that for men. A GPG which is negative means the opposite: that the average pay for men is lower than that for women. The GPG compares the pay of all men and women in an organisation, not just those in the same jobs, at the same grade, or with the same working patterns. A GPG does not indicate discrimination or bias, nor does it mean that men and women are not paid equally for equal work.

Our results demonstrate that the Avista pay Gap Mean is -3.11%. The Gender Pay Gap Mean for Part Time staff is: -9.44%.

Avista reports a negative GPG overall. This does not mean that males are paid less than females for doing the same job, but it does indicate that, on average, females occupy higher paid roles than males. Overall, this demonstrates more females working in the service.

According to European Statistics the GPG in the EU is 13%, which would indicate that the GPG in Avista is significantly lower than other European Countries

Measures being taken to reduce the GPG

- In relation to addressing the gender balance within Avista and increasing the proportion of men employed at all levels, general awareness raising about the sector identifying the professionalism, value and importance of the work, serves to attract talent of all genders to the sector.
- Avista also will look in 2023 to our own employer branding, and how best to ensure that our recruitment and advertising continues to be gender neutral, and an appealing employment proposition for people of all genders.
- Given the national and international gender imbalance in nursing and social care, we are limited in what may be done to increase gender diversity within various roles. We will continue to promote and advertise our nursing roles in a gender-neutral way and seek opportunities to support the take-up of nursing by men.



Property



Day Service

In Limerick, the new Shell and Core Building on Holland Road was converted to a large day service facility after a Tender and Construction Process. The newly refurbished facility now covers two floors in the building, it has 10 Day Rooms, Canteen, Training Rooms, Sensory Room and Assisted Toilets and Showers. The building is also fully accessible with ramped access, wide corridors and dedicated lift to access the first floor so all areas are utilised.

Covid-19 provided us with plenty of learnings. Several of our day facilities were altered to subdivide larger rooms to provide a safer space for smaller groups. The largest project was completed in our Tofa HUB (Dublin), however similar changes were also made to our hubs in Westside and Parkside Mulhuddart and the VTC in Lisnagry Co. Limerick.

In the move towards smaller and more community located day services a first-floor office unit located in the centre of Phibsborough was found to be a desirable location for a new hub to be created. This premises was leased, and upgrades and alterations were carried out to provide a phenomenally successful day hub for the attendees. Individuals began to avail of the hub in early August.

Residential Service

2022 was a busy year for the Estates Section with a lot of investment in new and existing residential buildings. Avista with the support of the HSE, purchased two properties in Co. Meath as part of the national de-congregation programme. Both properties will be upgraded and altered to ensure they are suitable for housing residents moving to the community from St Vincents Centre.

Several of our community houses underwent large extensions and modifications



throughout the year. A property in Cabra with the assistance of the Albert Gubay Fund and RESPECT was extended to provide additional accessible bedrooms, a large kitchen and dining area and new sitting room.

An existing property in Clonsilla was extended to provide a semi-independent apartment to the side of the house allowing one resident to continue to live in the house that she has happily lived in for many years. Works to a property were completed, and the house was fully registered with HIQA (Health Information and Quality Authority) to allow for 4 new residents to move in, in 2023.

While a lot of the works were associated with off campus houses a substantial number of repairs and upgrades were completed on the on-campus facilities to maintain their condition and future proof the changing needs of the residents. Larger projects included alterations to a bungalow in St. Joseph's to



create a self-contained apartment for one resident, whilst in St Louise's and Cappamore, bedroom windows were replaced with accessible door sets, providing a safer fire escape egress for the residents.

Children Services

A state-of-the-art upgrade commenced on a detached bungalow in Kilbride Co. Meath

to provide a new Children's residential house with all the necessary facilities including safe play area, accessible kitchen, bathrooms, bedrooms etc.

Respite

Redevelopment of an existing centre-based respite facility in Limerick is a key objective for 2023.

Energy Efficiency

The programme of investment in energy efficiency upgrades continued in 2022. Avista housed this funding to its full potential by upgrading the external & internal lighting on our St. Vincent's Campus in Lisnagry.



Information Technology (IT)

2022 was the year that kick started the migration from aged infrastructure and allowed staff to transition into new and faster systems to help them with their everyday tasks.

In December, the first of our staff transitioned to the newly created Azure cloud infrastructure and Microsoft 365 accounts.

Throughout the year workshops were facilitated across the service by the IT department to discover application needs, data files and hardware requirements. Plans were developed to determine optimum strategies for transitioning teams with minimum disruption to the delivery of services.

The Azure platform was then created to house the Microsoft 365 domain and numerous servers in a resilient, secure environment. Where feasible local applications were moved to the cloud and new secure print service was created in the cloud to facilitate printing from Microsoft 365.

A new PC image was developed and installed on new laptops to replace older laptops and PCs in use across Avista during the migration phase as part of our strategy to maintain a current stock of IT equipment.

Supports for Staff

Online training sessions were held prior to migration. These sessions covered what to expect on the day of moving to the new systems as well as what the new applications are and how to use them. How-To and FAQs were prepared and made available to all staff via email and SharePoint.

Fuzion Now was introduced as a new Service Desk tool for staff to log IT issues via web-portal, email, or phone. Service desk staff in Cased Dimensions began to take calls and assist people through their migration to Microsoft 365. It is expected that all staff will be migrated by June 2023 and new email domains will be activated once this is completed.





Communications



Advocacy and Political Engagement

Our advocacy focus in 2022 was centred around deepening understanding with key public representatives and policymakers regarding the work and impact of Avista in Dublin, Limerick, and North Tipperary/Offaly, as well as highlighting the current and future unmet needs of adults and children with disabilities and their families. Our 2023 Pre Budget submission called on the Government to recognise the time and investment needed in four primary areas.

1. Provide Accessible Housing Options For 280+ People in Dublin, Limerick, North Tipperary/Offaly to allow people with intellectual disabilities live their best lives, as per HSE's 'Time to Move On' policy.
2. Improve Cost of Living to help attract and retain sufficient staff to address pressing recruitment and retention challenges affecting service delivery across disability services.
3. Publish the Disability Capacity Review Action Plan. We are continuing to call for the urgent publication of the Disability Capacity Review Action Plan to help us provide quality services for adults and children.

4. Prioritise Long Term Planning for Every Individual. For the majority of primary carers in their 70's and 80's the current avenue for individuals to access residential support is in an emergency. A reduction in emergency situations would result in better outcomes for the person and lower costs for the state.

In September, we were honoured to have Tánaiste Leo Varadkar visit individuals and staff at St. Vincent's Navan Road, Our CEO (Chief Executive Officer) Natalya Jackson shared our strategic plan and outlined the policy challenges faced by Avista ahead of the upcoming Budget announcements. In November, Minister Roderic O'Gorman visited the Dublin LINKS group in our Mulhuddart hub to discuss housing, education, and employment for people with intellectual disabilities.

Planning for Assisted Decision-Making Act

Ahead of the Assisted Decision-Making Act, Avista created a communication plan to help individuals and staff recognise the impact of this legislation on service delivery going forward. The campaign consisted of person-centred information videos with individuals taking centre stage alongside Avista's





Human Rights Officer. These videos have been displayed through our Avista E-Hub and social media channels ahead of the proposed changes to legislation in early 2023.

Creative Collaboration

In July 2022, Avista joined forces with Brothers of Charity Clare, Enable Ireland Tipperary and HSE (Health Service Executive) Mid-West to create a new Home Share campaign for the Mid-West region.

Home Sharing is a community-based service that provides both preschool (respite) and full-time (shared living) placements to children and adults with a disability. These breaks take place in the Host Carer's home. The scheme is voluntary; however, host carers are paid an allowance which is tax free.

The Home Share media campaign is due to be launched in 2023.

The Avista Communications team also played a pivotal role in the launch the D.E.C (Development Education Centre) "Project Eden sensory garden" by U.S. Ambassador Claire Cronin which featured in The Irish Times.



Membership updates

In October 2022, Avista became a member of Care Alliance Ireland. Care Alliance Ireland is the National Network of Voluntary Organisations supporting Family Carers. We are proud to be one of over ninety organisations working together to support family carers.

Avista also became a member of the Fingal Chamber of Commerce in 2022. This further strengthened ties within the business community and local entities.





Quality and Compliance

Support Service Regulatory Compliance 2022

Avista support services formally operate under service level agreements with funders, and within national regulatory frameworks relevant to the support provided.

All Avista campus and community based residential supports operate to the National Standards for Residential Services for Adults and Children with Disabilities. These standards are regulated by the Health Information and Quality Authority (HIQA).

All adult day services within Avista operate in line with New Directions.

Avista performance under national support service regulation, is reported on below:

National Standards for Residential Services for Adults and Children with Disabilities

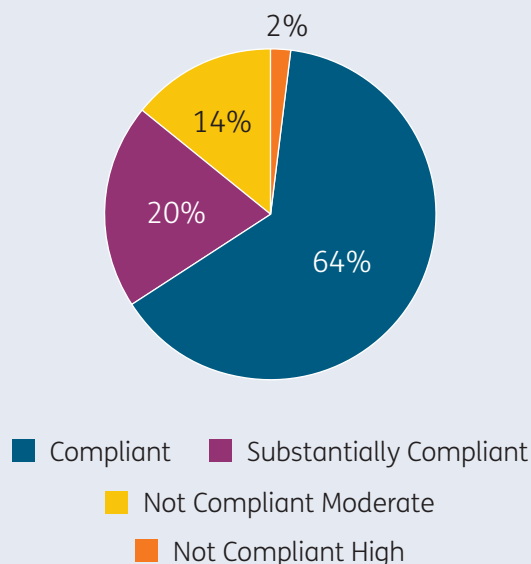
At the end of 2022 there were 97 designated residential services registered with HIQA. This included Avista's adult and children's residential services and residential based respite services. 28 of these registered services were located in Limerick; 21 North Tipperary and 48 in Dublin.

During 2022, HIQA inspections continued at significant pace across Avista that was set in 2021. A total of 91 inspections, took place across all three regions: 24 taking place in Limerick, 20 North Tipperary and 47 taking place within Dublin registered services.

Of these 91 inspections 22 were announced, with 69 unannounced inspections. Of the 69 unannounced inspections 29 were thematic inspections as part of the continued monitoring of the roll out of National standards in Infection Prevention and Control.

Overall Compliance against tested regulations is set out in the chart below:

AVISTA RESIDENTIAL COMPLIANCE WITH STANDARDS IN 2022



New Directions - Day services for adults with disabilities

New Directions is the national approach to supporting adults with disabilities who use day services in Ireland and aims to be a catalyst for community inclusion and self-determination in their lives. New Directions sets out twelve supports that should be available to individuals using 'day services'.

Successfully rolling out the NewG Directions framework is formally committed to under Avista's Strategy, with the individual target impact of New Directions closely aligned with Avista's values and core objective. New Directions and the supporting National Person-Centred Planning (PCP) Framework, proposes that 'day services' should take the form of individualised, outcome-focussed supports to allow adults using those services to live a life of their choosing in accordance with their own wishes, needs and aspirations.

New Directions remains on an implementation journey nationally; formal external regulation of these standards has not yet commenced. Avista day support teams currently self-assess



each local day support services performance against these interim standards and report on same. Avista will continue to support the formal roll out of New Directions in 2023.

Procurement

Avista's Procurement strategy had a strong year in 2022, following on from the redrafting and relaunching of Avista's Procurement Policy that took place in 2021. Implementation of this Policy and supporting procedures was a high priority focus throughout 2022, further emphasising and supporting the commitment to have good strong governance, governing all expenditure within Avista. Progression of this work was supported by the agreement to recruit a Procurement Officer in Q4 2022.

Key deliverables/outputs throughout 2022

- Launch of Avista's Procurement Policy, supported by implementation plan.
- External training capacity was procured and rolled out across Avista in 2022 to support and build senior managers and key budget holders' knowledge and awareness of their requirement and responsibility to adhere and ensure compliance with Public Procurement.
- Commenced work of Board Manual to support Avista Directors in the role and responsibilities under Public Procurement.

- Two-year procurement plan was developed in consultation with Executive Management team as part of the policy implementation plan. Delivery of such plan was dependent on increased capacity to deliver it, Avista supported the plan by an additional investment in a two-year fixed term contract of a Procurement Officer.
- Suite of Tender and Contract templates agreed and issued in Q4 2022.

Simultaneously to the above the following tender processes were managed & or support by Avista's Procurement function: Avista Legal Tender; Holland Road Renovations and fit out for TEES Limerick; Residential works Roscrea; extension to community house in Clonsilla; Tender for GP Services for Navan Road Dublin.

Data Protection and Freedom of Information

Avista CLG collects and processes personal and sensitive information to effectively carry out its everyday functions and activities for the individuals that it supports. Inherent in the organisations data management practices is the dignity, respect and privacy that is afforded to all regarding the integrity and security of their personal information. This is reflective of Avista's Core Values that enable the organisation as a Data Controller



to uphold its obligations and responsibilities under Data Protection Legislation 2018 and General Data Protection Regulation May 2018 (GDPR May 2018). Avista as a public body is also mandated under the Freedom of Information Legislation May 2014.

Key Activities

- Provision of 28 group Data Protection Training sessions across the three regions in 2022.
- Avista positively responded to 36 Subject Access Requests (SARS) and 14 Freedom of Information in 2022.
- Commenced Engagement with Avista's Ethics and Research Committee to review and seek to ensure work under this Committee is fully aligned to General Data Protection Regulations requirements.
- Progression of key relevant data agreements with third parties. Work in this area is ongoing and will be continued in 2023. A significant piece of ongoing work in this area is within Progressing Children's Disability Services, as the inter-agency approach to progressing Children's Disability Services for CH09 and CHO (Community Healthcare Organisation) 3 continues and the HSE seeks to progress the implementation of the Children Disability Network Team Information Management Systems (CDNTIMS).
- The organisation undertook a Data Protection Executive Assessment by external data protection consultants in 2018 which provided recommendations to achieve compliance as set out in the Data Protection Legislation 2018 and General Data Protection Regulations May 2018. This review was repeated in 2022 to reassess the progress against compliance plan, with report due in early 2023.
- Active Data Breach Management across Avista to ensure appropriate awareness, reporting, and learning from actual and near miss data breaches.

- Support the Data Privacy Risk Assessment required for the service migration to Microsoft Office 365, IT Department are the lead owner of the project.

Freedom of Information

- Avista inputted to a submission to The Minister at the Department of Public Expenditure and Reform as part of their review of the Freedom of Information Act 2014.

Key Challenges

- Capacity of the organisation to respond to the processing of increasing numbers of data access requests within the legislative timeframes.
- Ongoing work required on Avista's Register of Processing Activities (ROPA) seeking to ensure the data processes are accurate, complete with a management plan in place for emerging risks.
- Active monitoring of compliance with the implementation of Avista's Records Management Policy.

Quality and Compliance

Key Focus 2023

- Implementation of the General Data Protection Regulations Roadmap agreed with the CEO and the Executive team.
- Review support to the Data Protection function to ensure required capacity in place to progress the service General Data Protection Regulations compliances.
- Review of both Avista's Data Protection Policy and Procedures and Avista's Records Management Policy.
- Continue to ensure that requests for personal information are processed in a fair, transparent, and lawful manner, and reflecting the organisation's Core Values of dignity and respect in all that we do.
- Progress data protection audits that will also capture compliance with records management.









Avista's Plans for the Future

Future Goals and Objectives

In looking to the lifetime of the organisational strategy and beyond, Avista is ambitious and adamant to play an active role in enabling individual's and their families successfully to navigate their journey to living their best lives.

Avista is keen to prioritise the following objectives:

- Ensure our values continue to be at the core of everything we do and stand for.
- Highlight our ability to be an employer of choice in the voluntary sector.
- Implement strategies in 2023 that will positively address recruitment and retention challenges.
- Continue to work in 2023 to demonstrate Avista, as a leader in human rights-based approach support
- Implement and operate fully in line with new Assistive Decision-Making Legislation in 2023.
- Improve access to community-based services, day and residential services for individuals we support.
- Transition campus based residential supports to community-based supports and actively progress annual targets in 2023, and subsequent annual targets set the lifetime of the strategy.
- Implement and enforce strategies in 2023 that positively address children's wait list crisis and the significant challenge this presents for individuals and their families unable to access services.
- Coordinate specialist teams within Progressing Childrens Services
- Progress transition plans for individuals we support including the older person.
- Implement a repurposing strategy for campus-based facilities.
- Increase opportunities for individuals to access and sustain valued work roles.
- Roll out National Falls Prevention Strategy
- Improve advocacy, measured through consultation with individuals and their families.
- Deliver National Disability Authority nine disability outcomes.
- Sustain and develop new research partnership that will share research and education that will inform national policy.
- Develop pathway in place for individuals who require Dementia services.
- Implement pathways for individuals who require palliative care service, delivered in collaboration with community hospice teams.
- Expand the continuum of supports for Individual's who have autism spectrum disorder and complex support needs.
- Expand current outreach epilepsy services.
- Deliver on targets under national policy.
- Continue compliance with standards and proactive quality standards of care.
- Identify impactful ways to advocate for service provision and equality.
- Sustain and develop an effective governance and compliance framework across Avista.
- Achieve and sustain Triple Lock Standard.
- Increase corporate volunteer opportunities.

Directors and secretary's interests in shares

The names of the persons who were directors at any time during the year ending 31st December 2022 are set out below. Unless indicated otherwise, they served as directors for the entire year.

Sally Byrne
Noel Kidney
Daniel O'Hare



John O'Quigley
Rory Staines
Kieran Murphy
Sile Parsons

The directors and secretary had no interest in the shares of the company or any related company at 31st December 2022, as defined in paragraph 329 of the Companies Act 2014 due to being a company limited by guarantee, having no shareholding.

Results and dividends

The surplus for the year ended 31st December 2022 amounted to €5,212,438 (2021: €11,270,142).

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 60-62.

Charitable and political donations

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

Financial Risk Management

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

Funds held as Custodian Trustee on behalf of Others

Avista CLG do not act as Custodian Trustees on behalf of others.

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

There are regular reviews by the Board of Directors of monthly financial reports, which clearly indicate financial performance.

Covid-19

The impact on the delivery of services due to Covid, declined significantly over the course of 2022, funding of €3,584,338 was allocated at year end 2022.

Compliance with Sector-Wide Legislation and Standards

The organisation 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

Directors Compliance Statement

As required by section 225(2) of the Companies Act 2014, the directors acknowledge that they are responsible for securing the company's compliance with its relevant obligations (as defined in section 225(1)).

A formal compliance policy statement has not been drawn up by the Board of Directors. However, the directors will ensure that such a statement will be drawn up before 31 December 2023.





Although a formal policy statement is not in place, the directors can confirm that;

- (a) appropriate arrangements or structure that are, in the directors opinion, designed to ensure material compliance with the relevant obligations have been put in place; and
- (b) a review of these arrangements or structures has been conducted in the financial year to which this report relates.

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 2022, the organisation generated a surplus of €5,212,438 (2021: €11,270,142).

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 €2,170,000 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 services currently provided by the organisation had previously been provided by three unincorporated entities, namely:

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

Audit Committee

Section 167 of the Companies Act 2014 requires the directors of a company over a particular size to either establish an audit committee or to explain in the Directors' Report why they have not decided to establish an audit committee.

As required by section 167 the directors have established an audit committee that has at least the responsibilities specified in section 167(7) and otherwise meets the requirements of section 167.



Disclosure of information to auditors

In accordance with Section 330 of the Companies Act 2014, insofar 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 directors 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

The auditors, Crowleys DFK Unlimited Company, (Chartered Accountants and Statutory Audit Firm) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

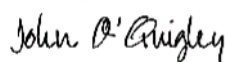
Accounting Records

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



J O'Quigley



S Byrne

Date: 26 October 2023



Some Highlights from 2022





DIRECTORS' RESPONSIBILITY STATEMENT

FINANCIAL YEAR ENDED 31 DECEMBER 2022

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 statement 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 organisation and of the surplus or deficit of the organisation for that period. In preparing the financial statements, the directors are required to:

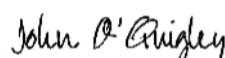
- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities.
- Make judgements and accounting estimates that are reasonable and prudent.
- State whether applicable Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in business.

The directors are also responsible for safeguarding the assets of the organisation 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 organisation's transactions and disclose with reasonable accuracy at any time the financial position of the organisation 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 organisation'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



J O'Quigley



S Byrne

Date: 26 October 2023



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF AVISTA CLG

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the company financial statements of Avista for the financial year ended 31 December 2022, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Changes in Funds, 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 company as at 31st December 2022 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 company 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 directors use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other Information

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

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 Directors Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Directors Report has been prepared in accordance with applicable legal requirements.

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 company 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 company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors remuneration and transactions required by sections 305 to 312 of the Act are not

complied with by the company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors Responsibilities Statement set out on page 56, the directors 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.

In preparing the financial statements, the directors are responsible for assessing the company'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 company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 59, 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 company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Natalie Kelly

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

Date: 26 October 2023

Appendix to the Independent Auditor's Report

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 are 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors use of the going concern basis of accounting and, based on the audit

evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



STATEMENT OF FINIANCIAL ACTIVITIES

FINANCIAL YEAR ENDED 31 DECEMBER 2022

Statement of Financial Activities 2022

	Notes	Rest. Funds €	Unrest. Funds €	Endow. Funds €	Total 2022 €	Total 2021 €
Income and endowments from						
Donations and legacies	7	320,604	-	2,170,000	2,490,604	10,216,667
Earned from charitable activities	8	159,559,652	-	-	159,559,652	145,143,521
Earned from other trading activities	9	715,707	-	-	715,707	434,494
Other income	10	2,705,092	-	-	2,705,092	2,678,589
Total income and endowments		163,301,055	-	2,170,000	165,471,055	158,473,271
Expenditure						
Cost of raising funds		-	-	-	-	-
Expenditure on charitable activities	11	150,484,013	-	607,610	151,091,623	138,762,254
Other expenditure	12	9,166,994	-	-	9,166,994	8,440,875
Total Expenditure		159,651,007	-	607,610	160,258,617	147,203,129
Net Income on charitable activities		3,650,048	-	1,562,390	5,212,438	11,270,142
Transfer between funds		-	-	-	-	-
Net movement in funds		3,650,048	-	1,562,390	5,212,438	11,270,142
Reconciliation of funds						
Total funds brought forward		3,823,602	271,556	36,033,936	40,129,094	28,858,952
Total funds carried forward		7,473,650	271,556	37,596,326	45,341,532	40,129,094



STATEMENT OF FINIANCIAL ACTIVITIES

FINANCIAL YEAR ENDED 31 DECEMBER 2022

Statement of Financial Activities 2021 (detailed)

	Notes	Rest. Funds €	Unrest. Funds €	Endow. Funds €	Total 2021 €
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
Earned from other trading activities	9	434,494	-	-	434,494
Other income	10	2,678,589	-	-	2,678,589
Total income and endowments		148,468,271	-	10,005,000	158,473,271
Expenditure					
Cost of raising funds		-	-	-	-
Expenditure on charitable activities	11	137,620,454	-	1,141,800	138,762,254
Other expenditure	12	8,440,875	-	-	8,440,875
Total Expenditure		146,061,329	-	1,141,800	147,203,129
Net Income on charitable activities		2,406,942	-	8,863,200	11,270,142
Transfer between funds		-	-	-	-
Net movement in funds		2,406,942	-	8,863,200	11,270,142
Reconciliation of funds					
Total funds brought forward		1,416,660	271,556	27,170,736	28,858,952
Total funds carried forward		3,823,602	271,556	36,033,936	40,129,094



BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 €	2021 €
Fixed assets			
Tangible fixed assets	18	41,449,797	38,462,567
Current assets			
Debtors and prepayments	19	20,546,985	9,214,155
Bank and cash on hand		7,015,037	14,127,773
		27,562,022	23,341,928
Creditors – Amounts falling due in less than one year	20	(23,376,671)	(21,358,798)
Net current assets/(liabilities)		4,185,351	1,983,130
Creditors – Amounts falling due in less than one year	21	(293,616)	(316,603)
Net assets		45,341,532	40,129,094
Funds of the charity			
Unrestricted funds	22	271,556	271,556
Restricted funds	22	7,474,650	3,823,602
Restricted endowment funds	22	37,596,326	36,033,936
		45,341,532	40,129,094

The Financial Statements were approved and authorised for issue by the Board on **26 October 2023**.

John O'Quigley

J O'Quigley

Sally Byrne

S Byrne



STATEMENT OF CHANGES IN FUNDS

AS AT 31 DECEMBER 2022

	Rest. Funds €	Unrest. Funds €	Endow. Funds €	Total €
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
Balance on 1 January 2022	3,823,602	271,556	36,033,936	40,129,094
Total Comprehensive Income - 2022	3,650,048	-	1,562,390	5,212,438
As at 31 December 2022	7,473,650	271,556	37,596,326	45,341,532



CASH FLOW STATEMENT

FINANCIAL YEAR ENDED 31 DECEMBER 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
Net cash (outflow) / inflow from operating activities	23	(4,762,161)	7,701,097
Cash flows from investing activities			
Payments to acquire fixed assets		(2,318,828)	(830,269)
Receipts from sale of fixed assets		-	-
Net cash used by investing activities		(2,318,828)	(830,269)
Cash flows from financing activities			
New mortgage		-	358,000
Repayment of mortgage		(17,696)	(14,940)
Mortgage interest paid		(14,051)	(11,517)
		(31,747)	331,543
Change in cash and cash equivalents in the reporting period		(7,112,736)	7,202,371
Cash and cash equivalents at the beginning of the reporting year		14,127,773	6,925,402
Cash and cash equivalents at the end of the reporting period		7,015,037	14,127,773
Cash and cash equivalents at the end of the reporting period comprise:			
Cash at bank and in hand		7,015,037	14,127,773



NOTES TO FINANCIAL STATEMENTS

FINANCIAL YEAR ENDED 31 DECEMBER 2022

1 General information

Avista is a company limited by guarantee not having 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 Director's Report on page 8.

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 company) are set out below. These policies have been consistently applied to all financial years presented, unless otherwise stated. The company decided to prepare the 2022 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 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 Director's Report on page 8.

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 Surplus and Deficit 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 pensions 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 individuals supported by the service, and it is recognised as it 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 company, is accounted for as a liability and shown on the balance sheet as deferred income.

F. Funds

All transactions of the company 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 considers 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 company 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, and the 2022 transfer of a number of properties by the sisters of the Sacred Hearts of Jesus and Mary are considered to be restricted endowment funds. Any deficit 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 held by the organisation for general use in the furtherance of its work.

Endowment funds represent amounts held for investment or specific charitable purposes. 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 company’s 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 company 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 company, 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 company'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 surplus and deficit 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 employee 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 surplus and deficit 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 and cost directly attributable to bringing the asset to the location and condition necessary for its intended use, removal, and restoration costs.

(i) Depreciation and residual values

Depreciation on assets is calculated using the straight-line method over their estimated useful lives, as follows:

Leasehold improvements	2.5%
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 on 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.

Repair and maintenance costs are expensed as incurred.



(iii) De-recognition

Tangible fixed assets are derecognised at disposal, or when no economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in surplus and deficit.

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 deficit is recognised in surplus and deficit. The impairment deficit 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 deficit decreases, and the decrease can be objectively related to an event occurring after the impairment was recognised, the previously recognised impairment deficit is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment deficit not previously been recognised. The impairment reversal is recognised in surplus or deficit.

Such financial assets are subsequently measured at fair value and the changes in fair value are recognised in surplus and deficit, 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) 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 company 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 directors 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 deficit 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 company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use by the company 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 company, which is the amount the company 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.

In 2022 properties were transferred from the Sisters of the Sacred Hearts of Jesus and Mary, the company recognised of these properties at their respective fair values of €2,170,000 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 €29,975,521 (see note 19).

6 Going concern

The company has net assets of €45,341,532, net current assets of €4,185,351 and a cash balance of €7,015,037. The company furthermore generated an operating surplus of €5,212,438 for the current year, part of which related to donated properties of €2,170,000.

Avista is primarily dependent on funding from the HSE (Health Service Executive) 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 a current net liability situation should the situation arise.

The HSE has not given any indication that it will withdraw its financial support from the company in the foreseeable future.



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.

7 Donations and legacies	Rest. €	Unrest. €	Endow. €	Total €
2022				
Donations	320,604	-	-	320,604
Donation of property	-	-	2,170,000	2,170,000
	320,604	-	2,170,000	2,490,604
2021				
Donations	211,667	-	-	211,667
Donation of property	-	-	10,005,000	10,005,000
	211,667	-	10,005,000	10,216,667

8 Income from charitable activities

	Rest. €	Unrest. €	Endow. €	Total €
2022				
Health Service Executive Allocation	138,328,561	-	-	138,328,561
Health Service Executive Income	14,410,859	-	-	14,410,859
Department of Education & Skills	101,569	-	-	101,569
Additional Superannuation Contribution	2,559,785	-	-	2,559,785
RSSMAC	3,895,267	-	-	3,895,267
Department of Social Protection	263,611	-	-	263,611
	159,559,652	-	-	159,559,652
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



9 Income from other trading activities

	Rest. €	Unrest. €	Endow. €	Total €
2022				
Canteen receipts	71,538	-	-	71,538
Sundry income	644,169	-	-	644,169
	715,707	-	-	715,707
2021				
Canteen receipts	49,959	-	-	49,959
Sundry income	384,535	-	-	384,535
	434,494	-	-	434,494

10 Other income

	Rest. €	Unrest. €	Endow. €	Total €
2022				
Nominated Health Superannuation Scheme	2,705,092	-	-	2,705,092
2021				
Nominated Health Superannuation Scheme	2,678,589	-	-	2,678,589

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



11 Expenditure on charitable activities

	Rest. €	Unrest. €	Endow. €	Total 2022 €	Total 2021 €
2022					
Pay	126,763,884	-	-	126,763,884	116,458,145
Drugs and medicines	413,902	-	-	413,902	416,463
Medical and surgical appliances	1,493,103	-	-	1,493,103	1,487,915
Catering	2,546,649	-	-	2,546,649	2,579,165
Power, heat and light	2,113,986	-	-	2,113,986	1,884,740
Cleaning and washing	1,593,729	-	-	1,593,729	1,334,995
Hardware and crockery	597,749	-	-	597,749	358,877
Bedding and clothing	28,368	-	-	28,368	26,067
Maintenance	3,110,995	-	-	3,110,995	2,395,497
Farm and grounds	340,734	-	-	340,734	272,766
Transport and travel	2,033,862	-	-	2,033,862	2,251,440
Bank interest & charges	39,046	-	-	39,046	27,412
Insurance	252,289	-	-	252,289	251,284
Rent & water charges	963,448	-	-	963,448	805,251
Security	386,819	-	-	386,819	328,189
Trainee allowances	9,091	-	-	9,091	50
Training courses	342,905	-	-	342,905	272,740
Service user activities	153,047	-	-	153,047	276,135
Membership subscriptions	186,708	-	-	186,708	171,172
Depreciation	849,911	-	607,610	1,457,521	1,414,907
Sundries	1,054,034	-	-	1,054,034	243,089
Support costs (Note 13)	4,997,931	-	-	4,997,931	5,331,278
Governance costs (Note 13)	211,823	-	-	211,823	174,677
	150,484,013	-	607,610	151,091,623	138,762,254



11 Expenditure on charitable activities (Con'd)

	Rest.	Unrest.	Endow.	Total
	€	€	€	2021 €
2021				
Pay	116,458,145	-	-	116,458,145
Drugs and medicines	416,463	-	-	416,463
Medical and surgical appliances	1,487,915	-	-	1,487,915
Catering	2,579,165	-	-	2,579,165
Power, heat and light	1,884,740	-	-	1,884,740
Cleaning and washing	1,334,995	-	-	1,334,995
Hardware and crockery	358,877	-	-	358,877
Bedding and clothing	26,067	-	-	26,067
Maintenance	2,395,497	-	-	2,395,497
Farm and grounds	272,766	-	-	272,766
Transport and travel	2,251,440	-	-	2,251,440
Bank interest & charges	27,412	-	-	27,412
Insurance	251,284	-	-	251,284
Rent & water charges	805,251	-	-	805,251
Security	328,189	-	-	328,189
Trainee allowances	50	-	-	50
Training courses	272,740	-	-	272,740
Service user activities	276,135	-	-	276,135
Membership subscriptions	171,172	-	-	171,172
Depreciation	273,107	-	1,141,800	1,414,907
Sundries	243,089	-	-	243,089
Support costs (Note 13)	5,331,278	-	-	5,331,278
Governance costs (Note 13)	174,677	-	-	174,677
	137,620,454	-	1,141,800	138,762,254

12 Other expenditure

	Rest.	Unrest.	Endow.	Total
	€	€	€	€
2022				
NHASS	9,166,994	-	-	9,166,994
2021				
NHASS	8,440,875	-	-	8,440,875



13 Analysis of Governance Costs

	Support Costs €	Governance Costs €
2022		
Pay - finance	1,502,976	-
Pay - human resources	843,728	-
Pay - information technology	305,383	103,792
Computers and office expenses	1,748,353	-
Professional services	597,491	108,031
	4,997,931	211,823
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

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

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

	2022 €	2021 €
	-	-
	-	-
	-	-
	-	-
	-	-
	1,457,521	1,414,907
	1,457,521	1,414,907

15 Auditors' remuneration

Audit of entity financial statements

Other non-audit services

	2022 €	2021 €
	50,380	50,380
	1,114	-
	51,494	50,380



16 Employees and directors

(i) Employees

The average number of persons employed by the company during the financial year was 2,255 (2021: 1,914).

	2022 €	2021 €
Wages and salaries	118,343,341	108,567,764
Social insurance costs	11,176,423	10,505,238
Other retirement benefits	9,166,993	8,440,875
	138,686,757	127,513,877

(ii) Salary range (excluding pension contributions)

	2022 Number	2021 Number
In the band €60,001 to €70,000	299	242
In the band €70,001 to €80,000	154	129
In the band €80,001 to €90,000	73	46
In the band €90,001 to €100,000	21	6
In the band €100,001 to €110,000	4	4
In the band €110,001 to €120,000	3	2
In the band €120,001 to €130,000	3	1
In the band €160,001 to €170,000	-	1
In the band €170,001 to €180,000	-	-
In the band €180,001 to €190,000	1	-
In the band €220,001 to €230,000	1	-
In the band €250,001 to €260,000	-	-
In the band €260,001 to €270,000	-	1
In the band €270,001 to €280,000	1	1
In the band €290,001 to €300,000	-	-
	560	433

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 2,255 (2021: 1,914).

	2022 Number	2021 Number
Management and administration	138	112
Medical	9	5
Nursing	544	498
Health and social care professionals	449	381
General support services	165	140
Other	950	777
	2,255	1,914



(iv) Directors Remuneration

The directors received no remuneration (2021: Nil) and incurred no expenses (2021: Nil) during the reporting period in carrying out their duties.

There were no loans advanced to directors during the year and no loans outstanding on 31st December 2022.

(v) Indemnity insurance

The charity paid a premium of €23,372 (2021: €21,094) 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:

	2022 €	2021 €
Salaries and other short-term benefits	1,058,727	1,135,586
Social insurance costs	102,697	111,281
Post -employment benefits	-	-
	1,161,424	1,246,867

CEO remuneration totaled €130,460 (2021: €125,492) in 2022. The CEO post was occupied by two individuals over the course of year, the former CEO resigned effective 30th November 2022, with the present CEO being appointed effective 1st December 2022.

16 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 organisation.

In the year ending 31st December 2022 the company received €2,705,092 (2021: €2,678,589) in contributions from members of the NHASS. The company also received €5,900,878 (2021: €5,886,826) 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. €9,166,944 (2021: €8,440,875) was paid out in lump sums and pensions during the year. All 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.

17 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.

18 Fixed assets

	Leasehold improvements €	Buildings €	Office Equipment & Furniture €	Vehicles €	Total €
Cost					
At 31 December 2021	15,300,529	26,339,868	812,575	1,056,911	43,509,883
Additions	-	3,635,653	236,564	616,610	4,488,827
Disposals	-	-	-	(44,077)	(44,077)
At 31 December 2022	15,300,529	29,975,521	1,049,139	1,629,444	47,954,633
Depreciation					
At 31 December 2021	1,874,356	1,755,589	798,218	619,153	5,047,316
Charge for the year	382,513	749,388	58,150	285,100	1,475,151
Disposals	-	-	-	(17,631)	(17,631)
At 31 December 2022	2,256,869	2,504,977	856,368	886,622	6,504,836
Net book value					
At 31 December 2021	13,462,173	24,584,279	14,357	437,758	38,462,567
At 31 December 2022	13,043,660	27,470,544	192,771	742,822	41,449,797

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 individuals supported by the organisation.

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.



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.

On 14th October 2022, a transfer contract was executed by the Congregation of The Sisters of Jesus and Mary in favor of Avista , consideration of €1 was paid. These properties were valued by Seamus Brown, Rea on 16th May 2023, on the basis of fair market value on an existing use basis at the date of transfer.

19 Debtors and prepayments

	2022 €	2021 €
Debtors	520,984	339,588
Other debtors	460,447	1,841,737
Amounts due from the HSE	19,565,554	7,032,830
Provision for bad debts	-	-
	20,546,985	9,214,155

Debtors include amounts owing that are due to the charity within one year.

20 Current liabilities - amounts falling due in less than one year.

	2022 €	2021 €
Amounts owed to credit institutions	31,748	26,457
Trade creditors	2,429,207	1,422,226
Other creditors and accruals	11,110,704	11,673,682
Deferred income	5,263,979	5,137,209
Related parties	-	-
Income tax deducted under PAYE & PRSI	4,541,033	3,099,224
	23,376,671	21,358,798

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 time frame set down in the relevant legislation. Accruals relate to costs associated with the reporting period that are due to be paid. Deferred income relates to income held on the balance sheet but not released to the Statement of Financial Activities.



21 Liabilities - amounts falling due after more than one year.

	2022 €	2021 €
AIB Mortgage	293,616	316,603
	293,616	316,603
Repayment in one year of less, or on demand (Note 21)	31,748	26,457
Repayable between one and two years	31,748	79,371
Repayable between two and five years	95,244	210,755
Repayable in five years or more	166,624	210,775
	325,364	343,060

At 31 December 2022, the charity had one loan with Allied Irish Bank. The loan with Allied Irish Bank is repayable in instalments over 20 years. This loan is subject to a variable interest rate. Each loan instalment is subject to a variable interest rate.

22 Funds of the Charity

	Rest. Funds €	Unrest. Funds €	Endow. Funds €	Total €
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
Balance at 1 January 2022	3,823,602	271,556	36,033,936	40,129,094
Total Comprehensive Income – 2022	3,650,048	-	1,562,390	5,212,438
As at 31 December 2022	7,473,650	271,556	37,596,326	45,341,532

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 endowment, where there is no power to convert the capital into income, is known as a permanent endowment fund. A permanent endowment fund must normally be held indefinitely. The expenditure on the leasehold improvements paid for by the Daughters of Charity of St Vincent de Paul and transfer of beneficial ownership of certain properties are considered to be



restricted endowment funds. Trust law provides that certain expenses may be charged to a permanent endowment when incurred in the administration or protection of the property of the endowment. The amount of depreciation relevant to the endowment property is charged to the endowment fund.

23 Reconciliation of net income to cash flow from operations

	2022 €	2021 €
Surplus	5,212,438	11,270,142
Adjustment for:		
Depreciation	1,475,151	1,414,907
Disposed assets	26,446	-
Value of donated properties	(2,170,000)	(10,005,000)
Mortgage interest paid	14,051	11,517
Increase in debtors	(11,332,830)	(1,001,893)
Increase in creditors	2,012,583	6,011,424
Net cash provided by operating activities	(4,762,161)	7,701,097

24 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.

25 Commitments

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

	2022 €	2021 €
Payments due		
Not later than one year	339,824	456,884
Later than one year and not later than five years	359,198	423,692
	699,022	880,576

26 Ultimate controlling party

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



27 Events since the end of the financial year

No events have taken place subsequent to the period-end, which would require reflection in these financial statements.

28 Analysis of Net Debt

	At 1 January 2022 €	Cash Flows €	Other Non-Cash Changes €	At 31 December 2022 €
Cash at bank	14,127,773	(7,112,736)	-	7,015,037
Bank Loan - Mortgage	(343,060)	31,748	(14,051)	(325,363)
	<u>13,784,713</u>	<u>(7,080,988)</u>	<u>(14,051)</u>	<u>6,689,674</u>

	2022 €	2021 €
Cash and cash equivalents	7,015,037	14,127,773
	<u>7,015,037</u>	<u>14,127,773</u>

29 Approval of financial statements

The financial statements were approved by the board on **26 October 2023**.



RISK REPORT

FINANCIAL YEAR ENDED 31 DECEMBER 2022

The Board of Avista is responsible for defining the organisation's risk tolerance 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-centered 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

anticipated coming into force of the Assisted Decision-Making Act in 2022 unfortunately did not occur but is expected in the first quarter of 2023; this piece of legislation will provide a legislative basis that supports positive risk enablement for supported individuals in line with their choices.

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 reviewed in 2022; 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.



Risk Appetite Theme	Description	Risk Tolerance
Quality	Any impediment to Avista's ability to fulfil its stated objective of providing high quality services to supported individuals	Strongly averse
Safety	Any threat to the safety of supported individuals	Zero tolerance
Finance	A threat to Avista's ability to deliver its services within the budgets modelled in the organisation's financial plans – will only consider exceeding these constraints if a financial response is required to mitigate risks associated with safety or quality of care	Strongly averse
Service Delivery and Design	Avista will only accept service redesign and divestment risks in the services it is obligated to deliver if safety of supported individuals, quality of care and service improvements are maintained	Moderately averse
Regulation	Risks that could result in non-compliance with legislation, or applicable regulatory frameworks in which Avista operates	Strongly averse
Workforce	Any exposure that undermines the ability to recruit and retain a calibre of staff to enable the delivery of high quality, professional services	Zero tolerance
Technology and Innovation	Avista will consider risks associated with new technologies if this enables the organisation to realise innovative support solutions, development of new models of care and support, or improvements in clinical and non-clinical practice in line with its person-centred values.	Moderately averse
Reputation	Risks or circumstances that could cause reputational damage to Avista or its stakeholders	Zero tolerance



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 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.

Training around risk management in line with organisational and national policies continued in 2022 to ensure that all staff are

familiar with the policy and understand their responsibility in the management of risk in their place of work.

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 a 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.

Area of Risk	Strategic goal	Movement in 2022 («)	Focus for 2023
Recruitment and Retention	2, 3, 4, 6		Joint initiatives with HSE and lead agencies for international recruitment for PDS Partnership with recruitment company to support in increasing Avista's success in recruitment and retention. Development of new corporate induction programme
Protection of Children, Young People, and Vulnerable Adults	1, 2	«	Ongoing focus of 100% compliance with mandatory training requirements Completion of self-audits to identify areas for improvement. Review the Child Safeguarding Statement to ensure it reflects all relevant service areas
Information Technology and Cyber Security	3, 6		Cyber security awareness training Upgrade of IT infrastructure and strengthening of cyber security arrangements



Area of Risk	Strategic goal	Movement in 2022 (« ~)	Focus for 2023
Compliance, legislation, and regulations (statutory, clinical, professional, ethical)	6		<p>Development of corporate procurement plan to support in greater compliance with procurement policy.</p> <p>Continue to review and improve governance arrangements across all service areas.</p> <p>Internal audit programme agreed by the Board Finance and Audit committee – the implementation of actions from audits will be monitored by the board.</p>
Sustainability of service delivery and decongregation strategy	1, 2, 3, 4	«	<p>Appointment of Strategic lead coordinator for decongregation – development of project plan for progressing this strategic objective</p> <p>Continue to support the reconfigured services under PDS and the effective communication with all stakeholders.</p> <p>Repurposing strategy and forecasting for future service delivery considerations</p>
Financial management and sustainability			<p>Strengthen internal financial controls and governance.</p> <p>Continue to work with funder to ensure budget allocation can support the delivery of safe and effective services and reflect the impact of inflation.</p> <p>Strengthen relationship with Respect and other donors.</p>



RELATED PARTIES AND RELATIONSHIPS

FINANCIAL YEAR ENDED 31 DECEMBER 2022

Avista Related Parties and Relationships

Avista and RESPECT

Avista and RESPECT have a strong established partnership of working together to deliver on shared objectives that support the delivery of Avista's core purpose and strategic objectives. Both companies Limited by Guarantee governed by a Board of Directors who are the Trustees. Three members of the Avista Board, also sit on the Respect Board. The CEO of Avista is also a Board member of Respect CLG.

Respect core purpose and objective is to provide support and funding to improve the surroundings and the independence of individuals supported by Avista, through for example capital building projects and ground-breaking research initiatives.

Avista is deeply indebted to the work of Respect, and the contribution of both individuals and corporate donations and how they support the progression of our Strategic Objectives. Some of the key highlights of this partnership in 2022 included:
2022 was exciting in that it as the fruits of funds raised in 2021 bloomed into to life in the completion and formal opening of the DEC sensory gardens.

In November 2022, Ambassador Claire Cronin launched the new 'Project Eden' garden situated at the Development Education Centre (D.E.C) at St Vincent's Centre which supports 32 children with complex needs aged between 5 and 18. For many of these children they have not had access to an accessible outdoor area, suitable for their needs until now.

"Project Eden" was a collaboration between Avista, RESPECT and the Developmental Educational Centre at St. Vincent's Centre. RESPECT supporters responded to an online

fundraising appeal in 2021 and raised over €180,000, over a two-month period. A team of volunteers and skilled tradespeople also gave their support to the project. This garden will afford each child the opportunity to participate in creative play, gardening and to enjoy outdoor activities for many years to come.

Respect committed to fundraise towards the cost of extending and refurbishing a long-established Community Residential Home on the Cabra Road in Dublin. The Cabra Road Rebuild Project required a total restructuring of the home to ensure it had sufficient space for ramps, equipment, and accessible bathrooms to allow individuals to live independently. This project was fully completed in 2022 and has become a warm and homely space for the 5 individuals living there.

Avista and Marillac

Avista CLG and Marillac are related parties. This formal relationship commenced following on from a decision by the Board and Senior Executive of Avista (then Daughters of Charity Disability Support Services CLG) to transfer community-based housing provision to a new Approved Housing Body ("AHB") Marillac Housing Association, which was established in 2017.

To ensure that statutory housing regulation is complied with, Marillac has a voluntary appointed Board, tasked with overseeing the governance of the core purpose and activities of Marillac. Three members of the Marillac Board also sit on the Avista Board.

The Marillac Board delegates the day-to-day operations of the AHB to it's Housing Manager. Marillac recruited an Admin & Accounts Officer in 2022.



Marillac's income comes exclusively from rents charged to tenants and from direct payments received from local authorities provided in return for providing housing to those with a housing need. Key factors driving this new strategic direction included:

- Recommendations in the 2011 Time to Move On report together and,
- Recommendations by HIQA to separate housing and service delivery functions.

At the end of 2022, a total of 38 community-based properties that were managed by Avista have transferred in management and control to Marillac, who will manage and maintain them into the future.

Marillac as an AHB is a landlord and must comply with the Residential Tenancies Acts. All Avista supported individuals who live in Marillac managed dwellings also have a tenancy agreement with Marillac which is registered with the Residential Tenancies Board. This enhances the rights of supported individuals and provides them with a legal right to live in their home.

Marillac works very closely, on a daily basis, with the Executive and Staff of Avista regarding repairs & maintenance, management of vacancies, and any other tenancy related matters that arise. Marillac and Avista always work together, in the best interests of supported persons and have a Service Level Agreement in place to manage their working relationship.

Marillac also works closely with the Department of Housing, Local Government & Heritage, and local authorities to secure

funding to develop additional housing stock to meet the needs of supported persons and work to address future housing needs.

During 2022 Marillac purchased a new large 5-bed dwelling in Hollystown, Dublin 15 and went "Sale Agreed" on a two-bed apartment in Phibblestown, Dublin 15. When these dwellings are ready for occupation, Marillac will work with Avista to allocate them to supported individuals.

At the end of 2022 Marillac had a total of 146 tenancies in place and had carried out Repairs, Maintenance and Upgrades on their 38 properties to a value of €228,908.18.

The work of 2023 will involve in the main the completion of the transfer of the remaining 23 community-based properties into Marillac's management and control together with meeting the new challenges of statutory regulation and the various legislative standards. It will involve in the main the completion of the transfer of the remaining community-based properties into Marillac's management and control together with meeting the new challenges of statutory regulation and the various legislative standards.

A key area of Marillac's work is the continued development of housing projects to meet the housing need of Avista supported persons and their strategic targets under Decongregation.



Notes

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Avista

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