



ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS
2023

Avista

SUPPORTING PEOPLE WITH DISABILITIES



**DIGNITY
FOR ALL**

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AVISTA'S ADMINISTRATIVE DETAILS

Directors: John O'Quigley
Sally Byrne
Noel Kidney
Daniel O'Hare
Sile Parsons
Mary Kealy
Anne Stewart (Appointed 30/1/2024)
Fiona Cormican (Appointed 30/1/2024)
Rachel Costello (Appointed 30/1/2024)
Rory Staines (Resigned 26/4/2023)
Kieran Murphy (Resigned 30/5/2024)

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

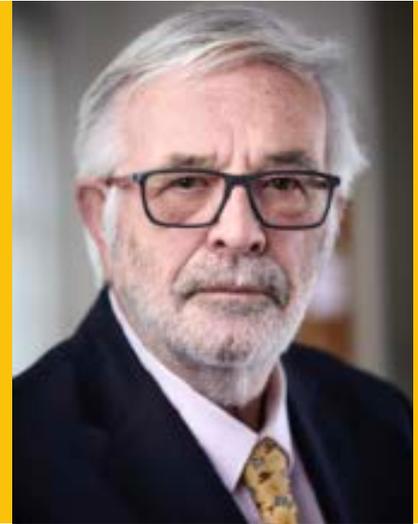
Internal Auditors: Deloitte Ireland LLP
Deloitte & Touche House
29 Earlsfort Terrace
Dublin 2

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

Principal Solicitors: Beauchamps LLP
Riverside Two
43-49 Sir John Rogerson's Quay
Dublin 2

Sweeney McGann
67 O'Connell Street
Limerick

STATEMENT FROM THE CHAIRPERSON



As Chair of the Avista Board, I am pleased to present Avista's 2023 Annual Report.

When the Avista Board and Executive team first set out to create Avista's Strategic Plan 2021- 2025, in consultation with staff and supported individuals, it was clear that the environment around us was continuously changing. The ongoing impact of Covid-19 in 2021, impacted capacity to progress Avista's strategy from the offset, however, the service has embraced all the challenges the strategy sets and has maximised every available resource to progress work under the six goals and forty-two objectives set out in the Strategic Plan.

As an organisation that is primarily funded by the State, we are challenged to raise additional funds each year to meet the cost of providing current levels of services. Securing sustainable funding remained a challenge during the year and is key to maintaining existing service levels and the further growth and development of new services.

Avista place a high value on working in collaboration with supported individuals, families, our funders, and our partners to offer the best possible, person-centred outcome, for each of the 3,016 individuals throughout Dublin, Limerick, North Tipperary, and Offaly.

I thank the members of the Board for their commitment and service to Avista over the last year and want to particularly acknowledge the staff who work tirelessly to ensure Avista's values remain at the core of each working day.

As an organisation we are committed to ensuring that Avista is seen as employer of choice, and to developing and delivering a wide range of community based and socially inclusive supports as well as ensuring that we have the resources to achieve these objectives.

John O' Quigley



STATEMENT FROM THE CEO



From my perspective as CEO 2023 was a year throughout which the issue of recruitment dominated discussions and plans regarding service provision and development.

Its impact was also felt across all regions nationally where there were significant challenges in maintaining and improving compliance with regulation. To assist us in the management of this we worked with CPL recruitment to create systems and campaigns to target newly qualified and experienced professionals from Ireland and overseas. Through our Pre-budget submission to government, we identified solutions which could have addressed some of the challenges and we continue to do our utmost in this regard to ensure the delivery of services throughout Dublin, Limerick and North Tipperary.

The Executive team and the Board of Avista recognise that the transition to Progressing Disability Services has been particularly difficult for families who are understandably frustrated with this service model and the level of service provided to date as this has and continues to be very difficult for all concerned ,to include staff who are trying to manage the increased caseloads and also growing demand for services across all our Dublin and Limerick teams.

Whilst we continue to face our challenges, we also must acknowledge progress made throughout the last twelve months. This year, we marked a decade of providing specialised dementia services in St. Joseph's Clonsilla. We also opened Ohana Children's Residential House in Kilbride Co. Meath and we supported 74 supported individuals to access and hold paid employment across the three regions. Our focus on decongregation in line with the HSE 'Transforming Lives' policy resulted in the achievement of supported transitions of individuals from campus-based homes to community-based homes. These are just some of the significant achievements from a remarkably busy year but they represent the resilience, hard work and determined commitment of all stakeholders in the implementation of Avista's mission.

In April, Avista celebrated the commencement of the Assisted Decision-making Capacity Act which represents a landmark moment on the journey of progressing and upholding the rights of people with disabilities. The act recognises the rights of people with disabilities to make decisions about their own lives on an equal basis as with all citizens. It also provides a supported framework for people who may need support in making those decisions.

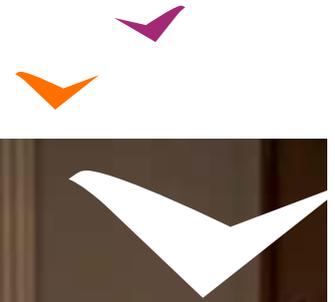


This is a long-awaited moment for every individual that we support. Avista through our vision, values and mission will work with people to develop their decision-making skills and chart their own lives.

On behalf of the dedicated Executive team, I would like to thank each board member who has given their time and expertise in a voluntary capacity and diligently carried out their duties to ensure Avista operated to the highest standard.

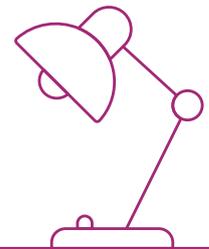
Finally, I would like to take this opportunity to recognise and thank our staff and supported individuals across Dublin, North Tipperary, Offaly, Meath and Limerick for their continued resilience and commitment to playing their part in making our mission a reality.

Lorraine Macken, CEO



AVISTA

OUR HIGHLIGHTS 2023



Avista becomes part of national

WorkAbility

Inclusive Pathways
to Employment Programme

which is co-funded by the
Government of Ireland, through
the Department of Social Protection,
Pobal and the European Union



Ohana Children's
Residential House Kilbride
opens in September 2023

242



new staff join #TeamAvista
in Dublin, Limerick and
North Tipperary



19

places secured for Social
Farming placements in 2023
across Thurles / Nenagh /
Roscrea and Birr Service areas



St. Joseph's Clonsilla
becomes a smoke
free campus



Assisted Decision
Making Act enacted
nationally



DUBLIN BUS

collaboration secured
for supported individuals in St. Louise's to
access public transport for the first time



Official opening of
new state of the
art building for
T.E.E.S Limerick
Holland Road

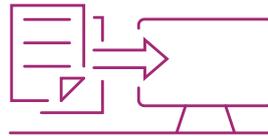


10 YEARS

Avista celebrates 10 years of dementia services in Meadow View and Willow View at St. Joseph's Clonsilla



Avista Supported Employment partnership receive nomination for Fingal Business Awards



1,600 staff accounts successfully migrate to robust Microsoft 365 IT system

10



Family Forums held across Dublin and Limerick Children's Disability Network Teams' and 8 Family representatives elected.

Over 300

people attend Avista's first ever Dublin Service Open Day in partnership with CPL



Avista Supported Individual becomes first Irish Ambassador for the

MATCODE Erasmus + project

in collaboration with Special Olympics Ireland

AVISTA'S MISSION, VALUES AND OBJECTIVES



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 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.



STRUCTURE, GOVERNANCE AND MANAGEMENT

Avista's Governance Structure

Avista CLG (Avista) is as a company limited by guarantee and not having a share capital, 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 effective and transparent, 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's Board of Directors. Informed by the core purpose of the company, the Board developed and operate under Avista Corporate Governance Handbook.

The Board of Avista is publicly committed to operating under the Code of Governance for Voluntary Bodies. Avista Board did not complete a formal review of compliance with the Code in 2023 and as part of its internal audit program is reviewing its progress. However, as part of Avista's internal audit programme the Board did commission a formal review of the approaches and processes in place to comply with the code. The finding and actions of this internal audit will inform Avista's approach to completing a formal review of Avista's compliance with the code in 2024.

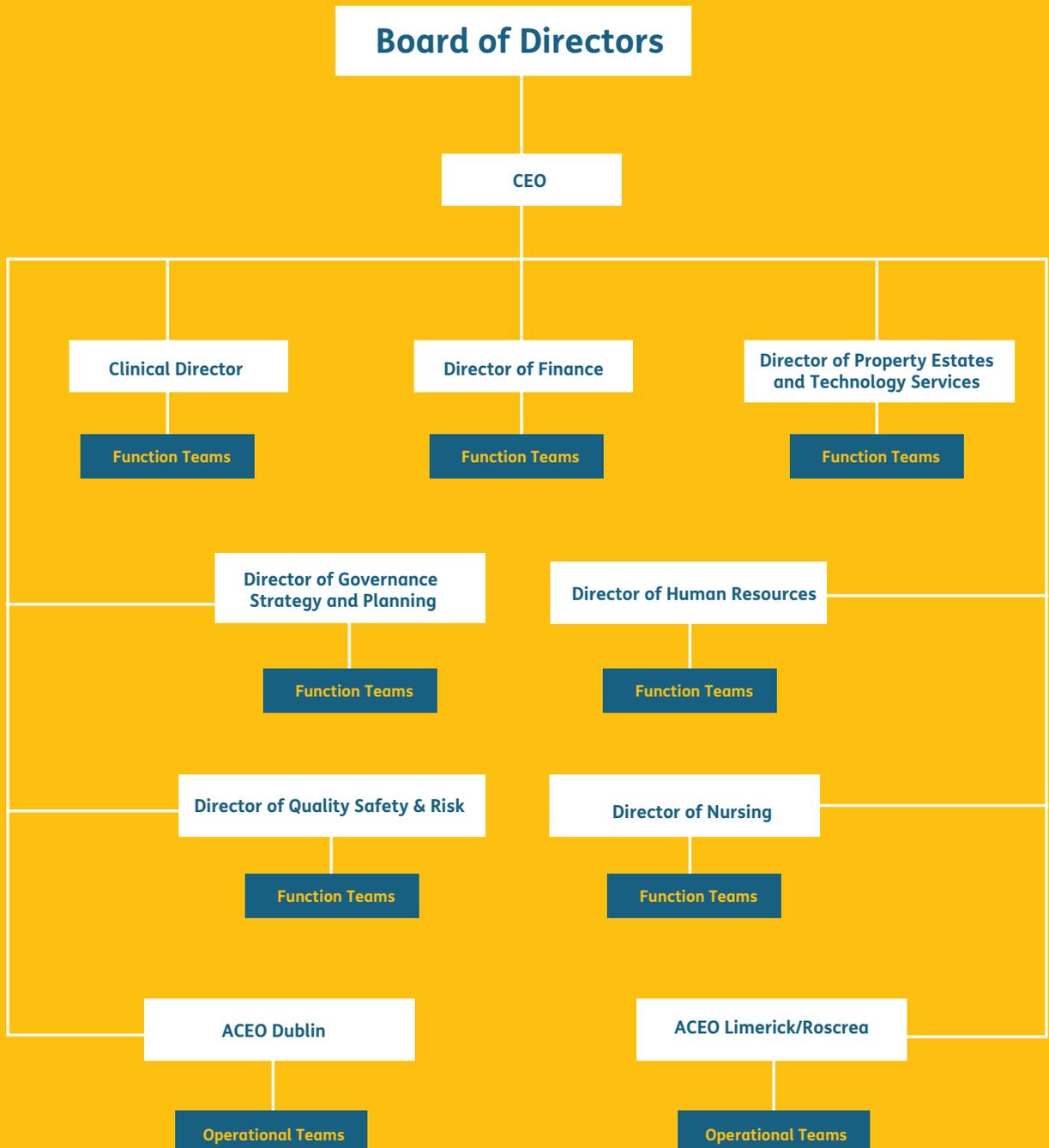
Avista has in place key governance structures and operational systems across the organisation that are set up to support the organisation's objectives and monitor performance across the organisation in line with Avista's strategy and regulatory requirements relates to its activities.

Key Structures include:

Avista's Board of Directors:

The Board of Directors are responsible for the overall control, governance, and management of Avista. All Board members are engaged on a voluntary basis. 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.

ORGANISATIONAL CHART



Avista recruits and appoints the Board of Directors in line with its Memorandum of Association and Governance Handbook. In quarter 3 and 4 2023, the Avista Board engaged in active recruitment of new Board members. This recruitment strategy was informed by the findings of the skills competency review the Board completed in 2023. The Board recruitment activity in 2023 resulted in 3 new invites being issued to new board members in December, all of which were accepted and will commence January 2024. In addition to this the Board co-opted 1 new member of the Audit, Assets, Finance and Risk Committee in 2023. In December 2023, 2 new members accepted their invite to be co-opted to the Avista Quality and Risk Committee.

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

Avista Executive Team:

Led by the Chief Executive Office, the Executive Team has shared operational 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 meet quarterly, including the operational and multidisciplinary leads for the region.

Avista operates through formal service level agreements with its funders.

- Governance Process and Delegations

The Board was represented by 8 board members across 2023, which brought a wide range of professional and individual expertise to the board room.

In 2023, the Board held 6 ordinary meetings. The AGM was held on the 28th of November 2023. 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 | 5 | Attended |
| Noel Kidney | 6 | Attended |
| Daniel O'Hare | 6 | Attended |
| Sile Parsons | 4 | Attended |
| Kieran Murphy | 6 | Attended |
| Mary Kealy | 5 | Attended |
| Rory Staines (Resigned 26/4/2023) | 1 | N/A |

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

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

The Audit, Assets, Remuneration and Finance Committee (AAFR) had 2 Board members across 2023, with 1 new co-opted Committee member joining the Committee on the 21/09/2023. The CEO and Director of Finance report to the Committee attending all meetings, with the Director of Governance Strategy and Planning, and Internal Audit function in attendance and reporting on agreed agenda items. External audit also reports into the AAFR. The committee met 7 times across the year. The Nominations Committee falls under the Audit, Assets, Finance and Remuneration committee, meeting as required in line with its Terms of Reference. There were no Nominations Committees held in 2023.

The Avista Quality and Risk Committee had 2 Board members across 2023, with Director of Quality, Safety and Risk, Clinical Director and ACEO's in attendance and reporting into the committee. The committee met formally on 3 occasions in 2023, a 4th meeting was scheduled and commenced but did not proceed due to technical issues. The Board's active recruitment strategy in 2023 targeted new members for the Quality and Risk Committee. In December 2023, 3 new members were invited to join the Quality and Risk Committee. Two individuals accepted their invite and will commence on the Committee in January 2024.

Policies for Induction and Training of the Board of Directors

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. Skills and competency review took place within the Board in quarter 3, and this informed the Board Programme of Learning and Induction scheduled for 2024.



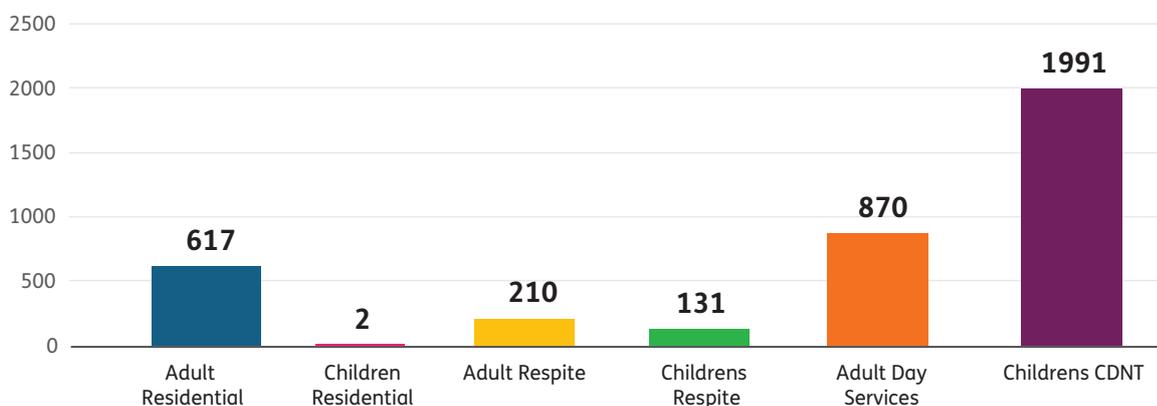
This year, we marked a decade of providing specialised dementia services in St. Joseph's Clonsilla. We also opened Ohana Children's Residential House in Kilbride Co. Meath and we supported 74 supported individuals to access and hold paid employment across the three regions.

OVERVIEW OF OPERATIONAL ACTIVITY IN 2023 TO DELIVER ON OUR VISION, MISSION, VALUES, AND STRATEGY

In 2023, a total of 3,821 support places were offered by Avista across a wide range of support services to a total of 3,016 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 - is a short break option, for individuals who live at home and who avail of the services of Avista support services, provided in the home or in the community on a one- to- one or small group basis.
- 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 Right supports.

2023 Service Provision





2023 provided many highlights, enabled by the Avista team, but also posed many challenges. Significant successes presented were individuals pursued their goals and developed their skills and pathways to active citizenship. The organisation's journey through 2023 was very much directed through the long-awaited lens of the Assistive Decision-Making (ADM) Act 2015, that came into law on the 26th of April 2023. Avista supported the move to a new right based legislative landscape for individuals, families, and staff through a rolling out very targeted and accessible rights-based ADM information and discussion awareness programme. Alongside this the organisation progressed an active and ongoing appraisal of organisations policies and processes testing if they were fully aligned to rights-based approach making changes where required. Much work has been done, but the journey has just commenced for all.

A key objective of Avista is to build on this work over the next 2 years and strive to be a lead provider that delivers real opportunities for individuals with disability, to attain and hold, their individual active citizenship in Irish society.

This work was carried out in 2023 amid many challenges that met us fiercely across the year and are set to continue into 2024. These include:

- Recruitment embargo put in place by our core funder in Q4 2023 impacting negatively on an already very challenged resource pool.
- Recruitment challenges in Avista/ overall disability sector.
- Changing needs of individual's as they age leading to demand for more, and different person-centred supports.
- Insufficient service capacity and funding to respond to identified needs of individuals and their families.
- As a result of insufficient funding, crisis situations present on regular basis resulting in placement breakdown at home or within existing services.
- Ever growing demand of governance and regulation requirements with same resources.
- Absence of multi – annual funding to enable organisation planning and development.
- Ongoing need for new, flexible, impactful support models to be resourced in the sector.
- Housing market crisis impacting on access houses for individuals, and staff not being able to access accommodation close to their work, impacting negatively on retention of talented staff

AVISTA RESIDENTIAL AND COMMUNITY ACCOMMODATION SUPPORTS

In 2023, a total of 617 individuals, 615 adults and 2 children, availed of accommodation support from Avista. 261 of these individuals accessed accommodation support in a campus-based setting, with 356 individuals being supported in the community.

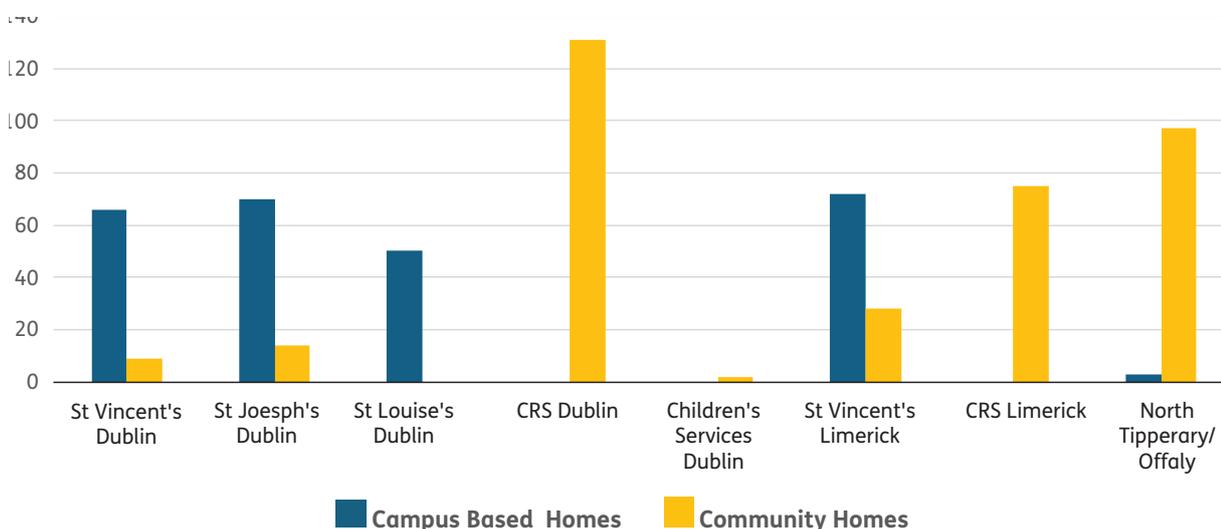
All accommodation support services within Avista seek to work alongside individuals to enable them to thrive and live their best lives as active citizens in their community. They respond to all levels of need with many individuals requiring complex support. The changing needs of individuals as they age is increasingly evident across Avista directly driving an increase in resource requirements to support individuals who present with changing needs. Avista’s mission is to support individuals to age in place where possible, for as long as possible.

The chart below provides a breakdown of the provision of residential and community-based support across Avista in 2023.

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 2023, Avista invested in a new strategic role to lead in the progression of its ‘Transforming Lives’ plan to work alongside existing teams. Due to 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. It is also important to note that external factors regarding access to appropriate housing in the community are a constant challenge to Avista’s work in this area, this challenge is nationwide but significant in greater Dublin area in both supply and cost.

Provision of residential and community-based support across Avista in 2023

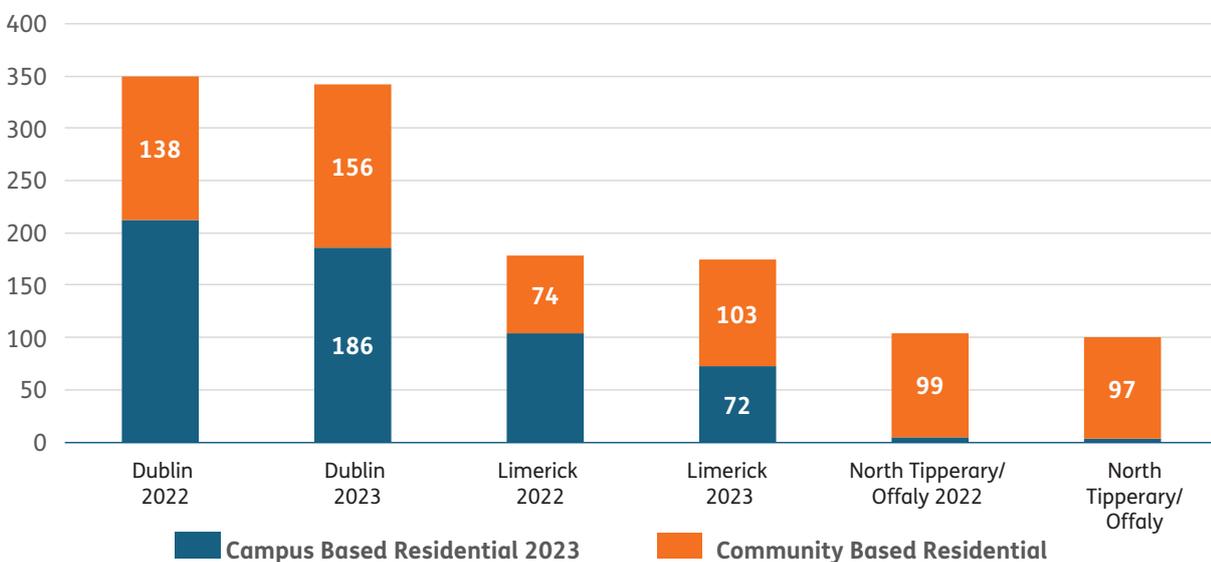




The chart below profiles residential support provided in the community (by region) and those provided in campus-based setting, comparing Avista’s profile of service in 2022 against 2023. This highlights the significant positive progression the Avista team have made in this work under the strategy.

The Avista Capital Works programme plays an integral part in implementing this strategy. 2023 saw a number of capital works programme in accommodations services including a new house opened in Limerick, fit out of 3 new homes in Dublin, the and a new house in Nenagh. The Avista team collaborates with Marillac Housing Body where relevant to the house.

Avista’s Residential Support Profile 2022 V’s 2023

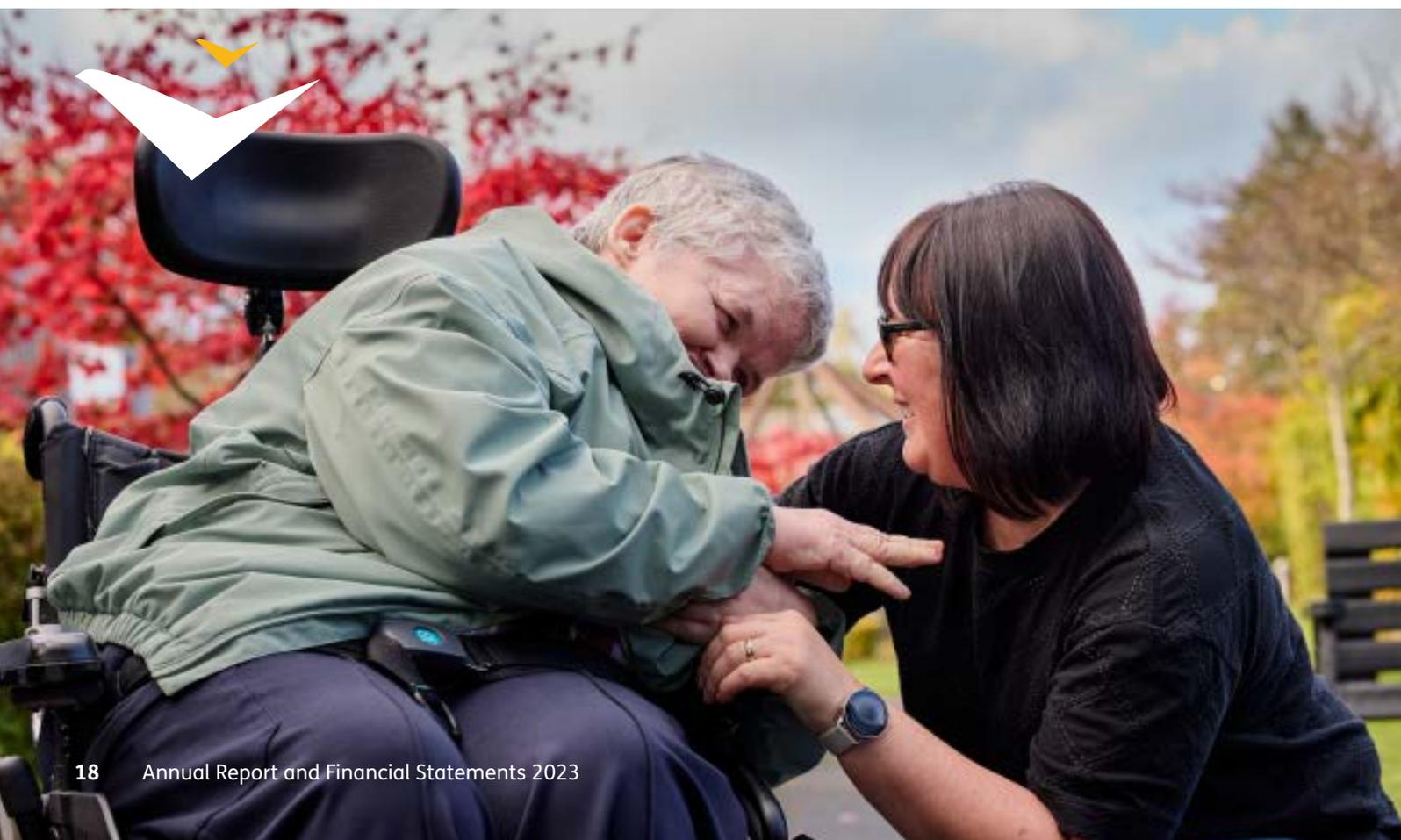
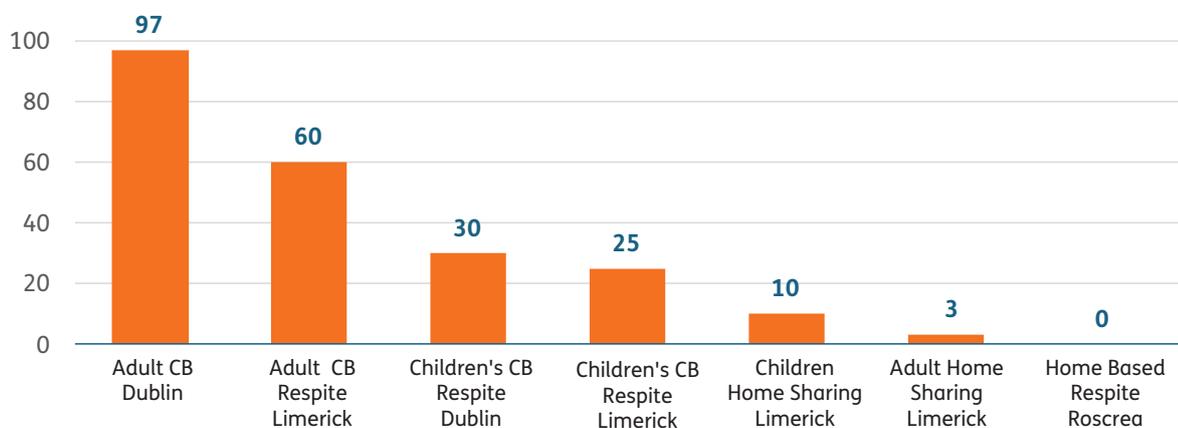


AVISTA RESPITE SUPPORTS

The families and individuals we support place an extremely high value on having access to regular respite supports. A respite period is set up to 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. Avista's strategy is to work with families and with the HSE to expand current respite offers and develop new alternative models of respite support.

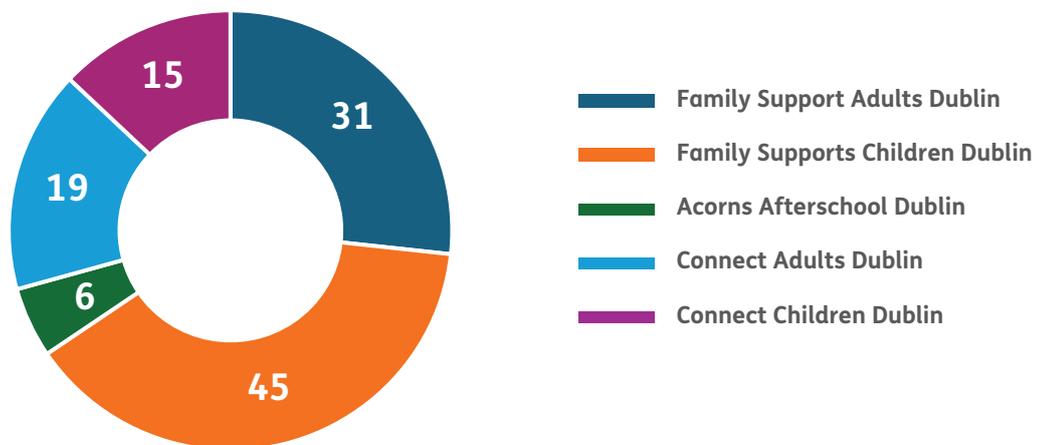
Number of Individuals who accessed Core Respite Provision across Avista in 2023 *CB = Centre Based



In addition to the above core respite services, Avista has developed and delivers several innovative and responsive respite supports. These include the ACORNS after school programme, connect social programme, and various other family support services. Provision in this area, across 2023, 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. Under the Avista Capital Works Programme 2023 the revamp of the accessible playground on the Navan Road provided an excellent outdoor amenity for children accessing respite services to enjoy.



Number of Individuals who accessed Alternative Respite Provision from Avista in 2023



AVISTA CHILDRENS SERVICES

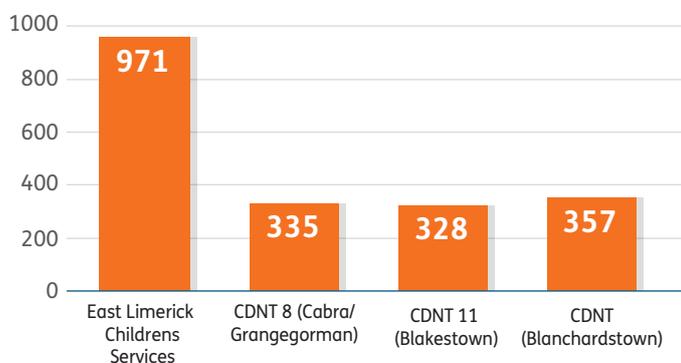
Avista is the lead agency for four children’s networks teams (CDNT’s), across the country. The network teams provide specialist therapeutic assessments and interventions to children and young people with complex disabilities and/or developmental delays. The services are operated and delivered in partnership between Avista and the Health Service Executive (HSE) through the Progressing Disability Services (PDS) national policy framework. Services are delivered based on family centred practice principles.

Integral to the effective roll out of the new network teams in Dublin, under the Progressing Children’s Strategy, is the development of fit for purpose facilities for the CDNT teams and services.

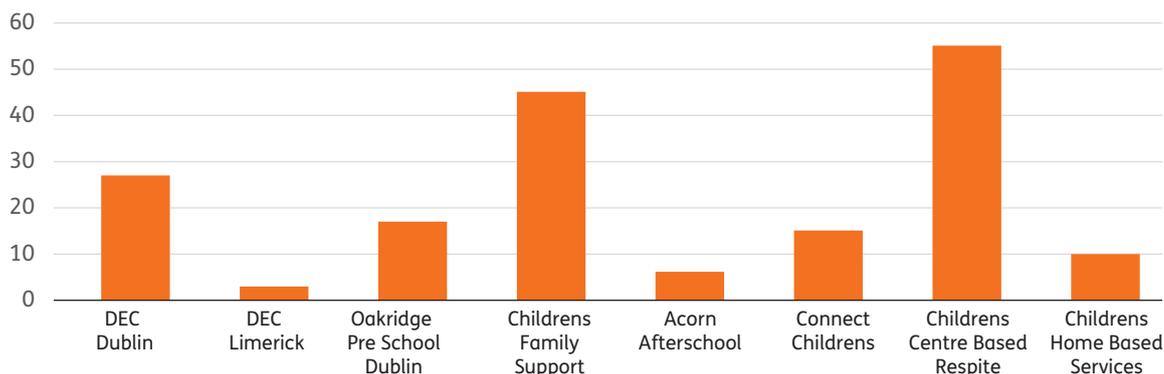
Work commenced on phased developed of facilitates for the Blakestown CDNT team in 2022, and this continued in 2023 making sure we could progress with phase 2 of the plan successfully. Target completion for this work end 2024.

In addition to the Children’s Disability Network Teams, Avista provides a pre-school service to 17 children and their families; Avista also provides development and educational support 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 educational support. As reflected above, Avista also provided residential places to 2 children in Dublin, and respite to over 131 children and their families.

Number of Children Supported through Avista’s Children’s Network Teams Service Provision 2023



Number of Children supported by Avista Childrens Services provision outside Childrens Network Teams in 2023



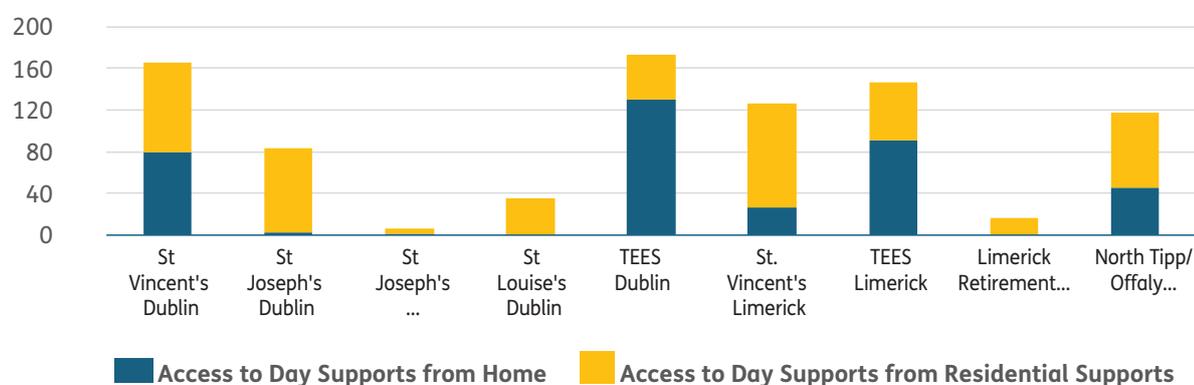
AVISTA ADULT DAY SUPPORTS

In 2023, 870 day support opportunities were provided across Avista day supports. The central focus for day supports is to engage with individuals and identify their educational and developmental adult goals, while identifying key valued community roles they want to attain and sustain. Avista does this by exploring new experiences and discovering what is important for each individual and working with them via their individual person centre plans.

A noted development in day supports in 2023, in line with presenting needs was the evolution of retirement day support services for older individuals.

The provision of day supports in Avista was enhanced by the opening of a new day support location in Holland Road Limerick, and upgrades to the day support locations in Tofa Dublin, and Stafford Nenagh.

No. of Individuals Accessing Avista Day Support Services across 2023





Avista also continued to develop its Individuals Support Service, 'It's My Life.' This programme was availed of by 10 individuals in 2023, 8 of whom access it via day support referral.

Supported Employment

Across Avista in 2023, 74 individuals were supported to access and hold paid employment. A further 15 individuals were actively supported to develop their practical work skills in work experience, volunteering, and active citizenship roles, which seek to enable them secure paid work in the future. A further 19 individuals accessed pre-work support from Avista employment supports.

While a total of 108 individuals within Avista were in employment or on their employment journey, Avista has clearly identified that the demand to access employment supports is greater than the current supply. Avista has been actively seeking to expand capacity to meet demand. Avista was delighted to be successful in achieving grant funding from Pobal, over 5 years, under the Workability Inclusively Pathway Programme. This funding is to allow for the provision of 60 individualised supported employment places across Avista in addition to a further 101 individuals accessing work experience opportunities across the 5 years of this programme.



AVISTA'S ACHIEVEMENTS & OBJECTIVES

Avista is in its third year of implementing Strategy 2021 – 2025. The launch and implementation of the strategy had slow start due the impact of Covid 19. However, 2023 provided clear evidence that the Avista team have embraced the challenge the strategy sets, and maximised available resources to commence and progress work under the 6 goals and 42 objectives set out in the plan.



OUR STRATEGIC GOALS

GOAL 1

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

GOAL 2

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

GOAL 3

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

GOAL 4

We will develop specialist services in line with national policy and in collaboration with key stakeholders

GOAL 5

We will proactively influence national policies and strategies and lead change in our sector

GOAL 6

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

42

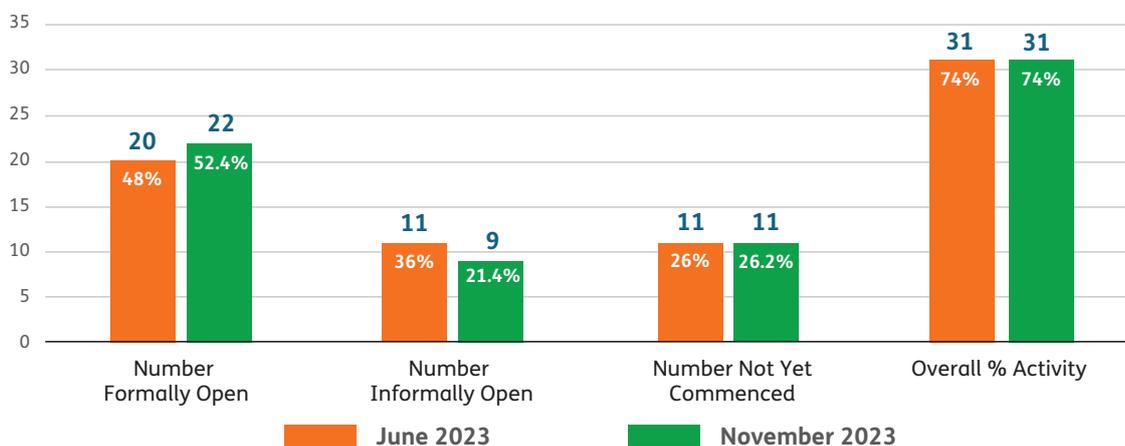
SUPPORTING
OBJECTIVES

Activity under the strategy in 2023

The graphic below provides a high-level overview of activity under the strategy in 2023.

Avista Strategy - 6 Goals 42 Objectives

High Level Analysis of Activity under the Strategy June V's November 2023



Avista's strategy was 74% active by November 2023. Across the year, there was a significant increase in objectives being formally opened. The delivery of each objective is led by each objective team. When formally open each objective team set the key targets and impact to deliver on by 2025. A supporting plan is developed to provide a pathway to achieving the target impact. When asked for feedback in 2023, the majority identified moving informal work on an objective to a documented plan was very beneficial. Value was also given to providing clear feedback on what has been achieved, as well as what has yet to progress and the challenges presenting.

The service wide strategy development and implementation team met twice in the period to review to reflect and review on strategy progress, and the Board received quarterly update reports on progress and activity under the strategy. A key objective of the roll out of the strategy is to ensure its work is relevant and evident in the day-to-day support provided across the services.

All work carried out under the strategy occurred alongside and during all the many operational challenges that presented to Avista.

In 2023, the challenges listed below continued to impact strategy roll out across all 6 goals:

- Recruitment and Retention – across all areas of services.
- Changing needs of individuals supported as they age.
- Housing market crisis impacting on both service development in the community and staff recruitment and retention.
- Profile of community housing stock in Avista presenting accessibility challenges for ageing population.
- Operational demands



OUR STRATEGIC HIGHLIGHTS AND ACHIEVEMENTS IN 2023:



GOAL 1

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

Achieved 2023

- Increased capacity to provide right support by right individual from impact of ongoing recruitment campaigns and recruitment success.
- Assistive Decision Making (ADM) Education and Awareness Programme continued to be rolled out in 2023.
- Enactment of the new legislation celebrated in April 2023 across all services.
- Commencement of new community GP service to Navan Road.

- 19 places were secured for Social Farming in 2023 in Roscrea.
- Individuals' preference of Need and Assessment completed for all individuals moving to the community in 2023; It's my Life Participants; and individuals presenting with changing needs.
- All individuals we support reflected on the National Ability Supports System (NASS)

Not Achieved 2023

- Target plans to expand existing and alternative respite services.



GOAL 2:

Avista will develop and improve services and support that it provides to children and adults who use the organisation's services.

Children Services

Achieved 2023

- Reconfiguration of Avista's children's network teams in Dublin North West in line with national policy on progressing children's services
- Family Fora operational in all Avista CDNT's and elected family representatives chosen.
- Improved Individual Family Support Plan (IFSP) pathway within the teams to contribute further to active waiting list management and establishment of new referrals intake structure

Not Achieved 2023

- Significant ongoing challenge to comply with requirements set out under this legislation for Assessment of Need (AON). Delivery on this component of Progressing Childrens Service is inhibited by capacity due to recruitment challenges in children's services and change of process.

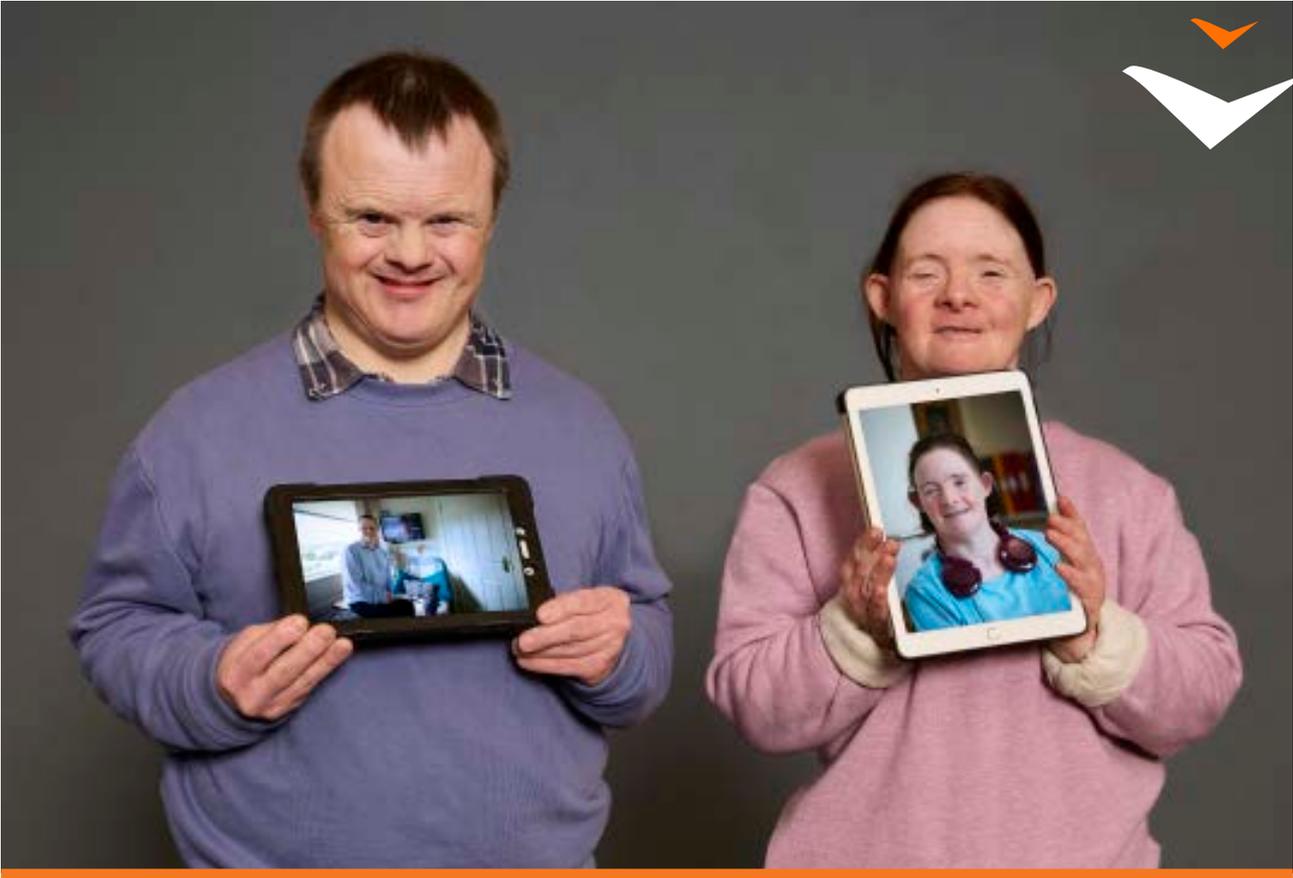
Adults Services

Achieved 2023

- Avista's North Tipperary services opened a new community home in Roscrea to accommodate 4 gentlemen in a need based environmental transition.
- Dublin services increased individuals' community home supports placements to 156 from 138 in 2022, reducing campus-based accommodation.
- In Limerick, there was an increase in individuals' community home support placements from 74 to 103 in 2023, reducing campus-based accommodation. 6 individuals.
- An additional 25-day support places were availed of across Avista Day Supports.
- A number of Individuals from Dublin and North Tipperary access day supports who selected as finalist in the Active Disability Services Awards 2024.
- A number of Individuals completed QQI qualifications e.g., Childcare, catering and Technology University Dublin.
- Easi tool compliance indicates good compliance with New Directions across Avista Day Support Service.
- Diamond Society commenced retirement day supports to 6 individuals over 65 in Dublin.

Not Achieved 2023

- Transition plans not developed for all individuals who reside in campus-based locations
- Funding for high support interdisciplinary support services not secured.



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.

Achieved 2023

- Family fora in place and active for Avista's 4 children's network areas, with family representatives elected by families in each CDNT.
- Continued 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 research culture being sustained and develop across initiative. Active research into 2023 focusing on digital life stories, specialised autism spectrum disorder supports, and the older person living with intellectual disabilities.

Not Achieved 2023

- Funding streams not secured for high support interdisciplinary supports services.
- Funding not secured to facilitate the expansion of respite capacity.



GOAL 4:

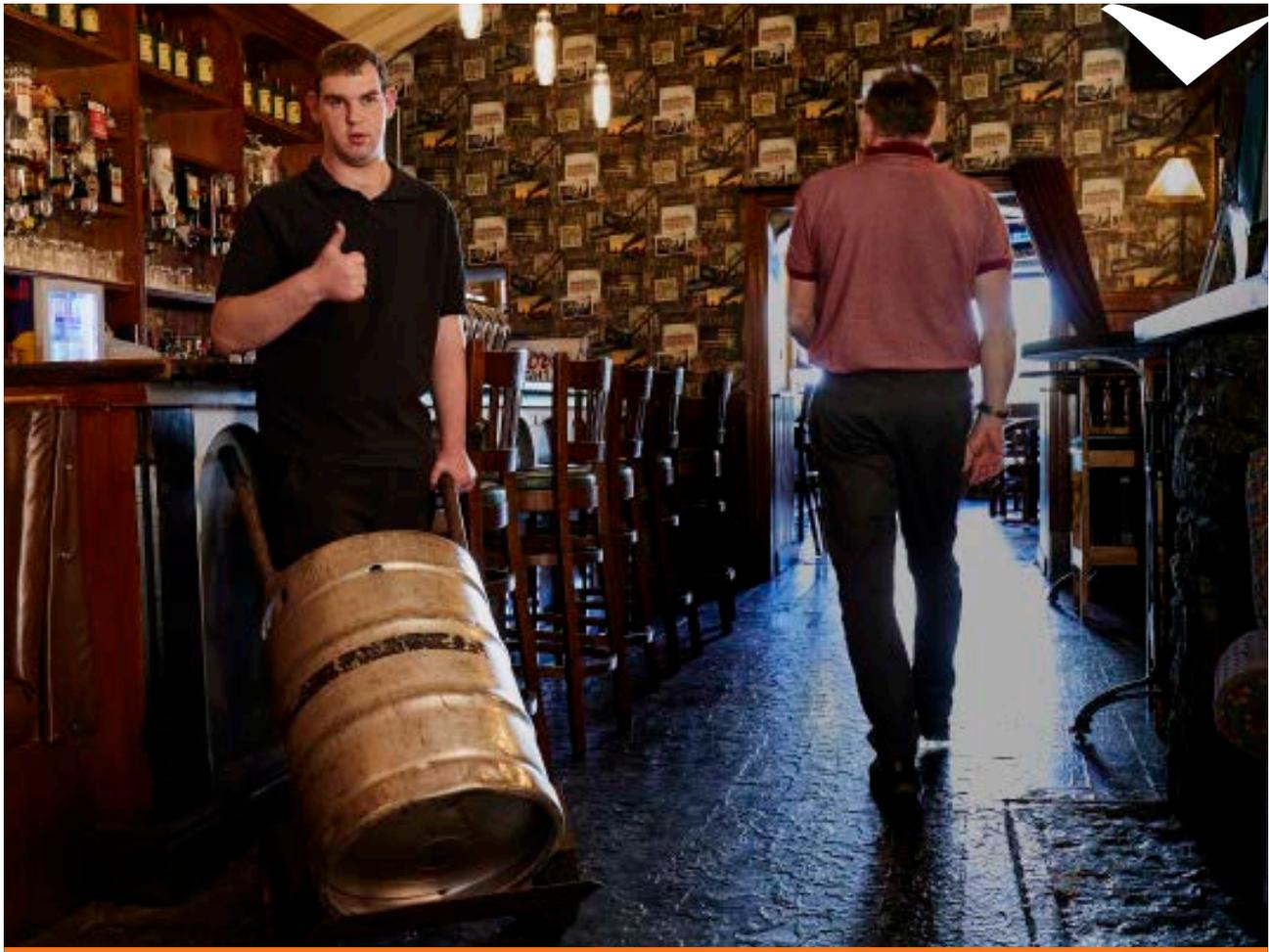
Avista will develop specialist services in line with national policy and in collaboration with key stakeholders.

Achieved 2023

- Progression of Avista Dementia Strategy Plan
- Progression of robust data set that captures information on the numbers of individuals with / at risk of developing dementia and percentage of at risk screened annually.
- Partnership with the National ID Memory service in Trinity College Dublin and Tallaght University Hospital
- Individualised palliative care support plans in place developed and supported for individuals who require same.

Not Achieved 2023

- Resources to progress dementia strategy for Limerick and North Tipperary/Offaly.
- 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).



GOAL 5:

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

Achieved 2023

- Avista sought and was successful in achieving grant funding of €990,299.51, over 5 years, under the “Workability Inclusive Pathways to Employment Programme” which is co-funded by the Government of Ireland, through the Department of Social Protection and the European Union. Across 2024 – 2028 this will deliver direct support 60 individuals, in Limerick, North Tipperary, and Dublin on their employment pathway. This will respond to identified individuals needs and preferences.
- Active progression of National policy in Time to Move on from congregated settings, New Directions, Progressing Disability Services.
- Development and roll out of information and awareness programme on Assisted Decision Making across 2023.

Not Achieved 2023

- Progression of individuals being supported to move from campus-based supports is dependent on external resources and available housing. Progress in this has been slower that targeted as resulted of limitations in this area.



GOAL 6:

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

Achieved 2023

- Avista's people strategy made impactful in roads in 2023, with particular focus on setting up and rolling out streamlined governance processes to support Avista's recruitment and retention strategy.
- Individuals and staff participated in the Core Values consultation workshops to inform values-based work throughout 2024.
- Full IT migration to Microsoft 365 across Avista, to enable enhanced day to day work across Avista in a secure environment.
- Paperless operations in Limerick Children's Services.

- Clearer KPIs (key performance indicators) on all activity under the strategy available to the Board.
- Avista's Strategy Development and Implementation team established itself as leaders in driving and monitoring the implementation of the strategy.
- Active engagement and communication with local teams across Avista on the Strategy, with 9 sessions held across the year. Further sessions will continue in 2024.

Not Achieved 2023

- Corporate volunteer strategy did not progress in 2023 as focus was on targeting individuals for volunteering post Covid. Work in this area will progress in 2024.

INVESTING IN OUR PEOPLE

In 2023, the HR department was focused on retention and recruitment as part of the strategic objectives undertaken within the HR Strategy.

We created a partnership with CPL and launched a new internal software system called Salesforce to support a better experience for candidates who apply for roles within Avista. This has streamlined the onboarding process for new recruits and managers alike, providing a one-stop shop location for all data required and producing important ongoing updates for managers regarding when their new staff will start. At the heart of everything we do in HR is ensuring we have the right people in the right place with the right support at the right time.

We also had our first Open Day for the Dublin services as part of this partnership. 338 people pre-registered for our Recruitment Open Day held on the Navan Road Dublin and the Pillo Hotel on 25th October 2023. Every candidate who attended was screened in terms of suitability to interview and all candidates learnt about Avista and what we do. Suitable candidates were interviewed and over 30 left the day with job offers.

Open Days are a fantastic opportunity for Avista to highlight what we do and how candidates can make a difference to the lives of the people supported. We marketed our Open Day via all social media platforms and our most successful conduit was Facebook with most of the attendees pre-registering or learning about the Open Day via this platform.

In partnership with Day Services, we embarked on several pilots to support retention of staff and the development of management of pathways for social care staff. Pilots were implemented in two parts of the service throughout 2023, this was continuously measured and assessed. We also expanded our links with colleges to promote Avista as a great place to work for graduates and as a perfect placement location for candidates with further education experience.

As an organisation we worked in partnership with the HSE on a research project. Avista Roscrea served as a pilot location for a national survey around Care staff qualifications within the sector. Avista continues to advocate to actively support all staff roles who are making a difference every day.

We successfully introduced a new 'Avista Values Induction Day' in November 2023. We devised a day for new starters which is based on our values and the legacy of the Daughter's of the Charity. We worked closely with the Values Co-Ordinator, the Human Rights Officer, and the Quality-of-Life Co-Ordinator on the day design. The first of its kind was celebrated in the Conference Room in Dublin on the 29th of November 2023. This will be implemented as a quarterly event for new staff to learn from key members of staff regarding how values are enshrined in what we do every day. A wonderful day was had by all, and we listened to wonderful stories from staff across the services as well as engaging in a great Flash Mob moment.

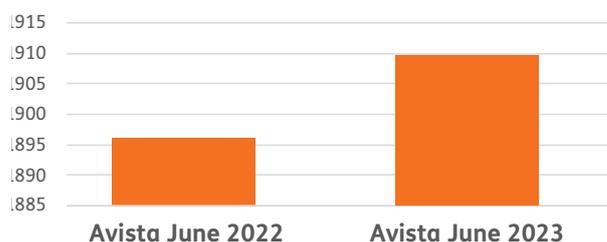


AVISTA GENDER PAY REPORT

Through engaging in the annual Gender Pay Gap process, Avista is committed to becoming an even more equitable, more inclusive, and more diverse workplace. Through our engagement we openly demonstrate our core value of justice. Our core values lead us in our work and underpin everything we do at Avista. Analysis and reflection of how we work is part of our strategic objectives and producing this report is a significant step in that regard. This complements our ongoing efforts at fostering an inclusive workforce through our HR People Strategy. This data assists us in planning our future workforce as well as understanding the needs and requirements of existing employees to support them to remain vital employees here at Avista. The below information can be explored in detail via our 2023 Gender Pay Gap report which is available on www.avista.ie

The reporting period for this data is the 12-month period immediately preceding and including the snapshot date, the snapshot date is 30 June 2023.

WTE Avista Staff



Avista Mean and Median Gender Pay Gap Data 2023

| | |
|------------------------------|---------------|
| Mean Gender Pay Gap | -3.42% |
| Median Gender Pay Gap | -6.67% |

The Gender Pay Gap for Avista using the overall mean hourly rate for reporting was -3.42%, this increases to -6.67% when using the median hourly rate. This means that, for the reporting period, females earned 3.42% an hour more than males using the mean measure and 6.67% more than males when using the median measure.



ENERGY EFFICIENCY

Avista's commitment to progressing a sustainability strategy continued in 2023. Key outputs from work in this area included:

- 1 Replacement of internal & external light fittings throughout our Lisnagry Campus. This capital investment was funded in conjunction with our utility company.
- 2 Completion of pump improvement replacement project in St Vincents Navan Road and replacement of light fittings to LED throughout St Joseph's Campus. This was fully funded by HSE with energy savings being retained by Avista.
- 3 Commenced installation of roof mounted Solar (PV) Panel on the Juniper & Skills buildings in St Vincents Navan Road.
- 4 Occupied two purpose built A1 Rated Bungalows in Roscrea. The Bungalows are fitted with air to water heat pumps with underfloor distribution.

INFORMATION TECHNOLOGY (IT)

2022 was the year Avista kickstarted the migration from a very aged IT infrastructure into new and faster systems to enable efficient and effective use of IT in our day-to-day operations. In 2023 the IT team project managed the complete migration of over 1,600 accounts to the new cloud application. 2023 also delivered cyber security upgrades within the Avista IT system and saw the IT help desk become fully established and operational.





COMMUNICATIONS

Awareness on the airwaves

T.E.E.S Dublin received an invitation from Phoenix FM to take part in a weeklong work placement taking over the airwaves and discussing local news and initiatives. Jerome, Stephen, Hayden and Danny shared their personal experiences with listeners from their local community and got invaluable experience of asking and answering tough questions.

In December, Lisa, Celine, and Alan from Avista's Social Farming Ireland group in Nenagh welcomed Ella McSweeney from RTÉ Radio one to take part in a documentary called 'Roots.' The documentary focused on the benefits of supported individuals being part of their local farming community.

Collaborations

Avista collaborated with Brothers of Charity Clare, Enable Ireland Tipperary and HSE (Health Service Executive) Mid-West to create a new Home Share recruitment media campaign for the Mid-West region. Home Sharing is a community-based service that provides both pre-school (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 consisted of innovative marketing materials, local newspaper and radio interviews and a Facebook and Instagram video ad campaign with those who have participated in Home Share in the Mid-West area for a number of years.



The campaign received over 180 expressions of interest with several hosts due to start their Home Sharing journey in 2024. The campaign has also received three nominations for the 2024 Irish Healthcare Awards.

Family Fora

The Communications team worked closely with Children’s Disability Network teams in Dublin and Limerick to devise a plan for communicating more effectively with parents, guardians, and local teachers. The Family fora have allowed both teams to identify challenges and find solutions to support children accessing and awaiting services. The development of a quarterly newsletter, website and regular social media updates are expected to roll out in 2024.



Advocacy and Political Engagement

Avista’s 2023 Pre-Budget submission focused on the following service challenges:

Improve cost of living for workers to help attract and retain quality staff to address challenges affecting service delivery across Avista adult and children’s disability services. With a particular focus on rent supplements for workers living in high density areas is vital.

Provide Funding for Local Authority (Disability Friendly) Housing For 280+ People in Dublin, Limerick, North Tipperary/Offaly to allow people with disabilities to live their best lives, as per HSE’s ‘Time to Move On’ policy.

Publish the Disability Capacity Review Action Plan The capacity review of disability services highlighted an unmet need for residential support nationally, the implementation plan for this report is more than a year overdue. Individuals deserve plans for their future care that are person centred. (This was subsequently published in December 2023).





Provide Avista with supports to tackle the cost of energy and inflation charges. Repeat last year's once-off inflation fund for community and voluntary disability organisations like Avista to address significant, ongoing inflation pressures.

In May, Minister for Local Government and Planning, Kieran O'Donnell officiated the opening of Avista's new Adult Day Service for people with disabilities on Holland Road, National Technology Park, Castletroy.

Limerick Assistant CEO Michelle Doyle, Service Managers, Amy Lane and Gerard McAuliffe worked tirelessly to get the centre ready for the big day with the support of the HSE Mid-West teams.

This service was funded by the HSE, and it will offer day services and person-centred training programmes for over 33 individuals, with additional places for further school leaves in 2024 in line with the Government's Transforming Lives Programme and New Directions policy.

In November, we were delighted to welcome the Minister for Children, Equality, Disability, Integration and Youth, Roderic O'Gorman to our Blanchardstown and Blakestown Children's Disability Network teams. Our passionate and hardworking children's teams highlighted the ongoing challenges and improvements regarding; retention and recruitment, local infrastructure, our waitlist and responding to crisis, local education access and challenges with implementing the new roadmap.



3 of our elected family forum representatives from Cabra Grangegorman, Blanchardstown and Blakestown also took the time from their busy lives to meet the Minister and outline the positive and negative experiences local families and carers face.

This meeting played a key role in ensuring the voices of our children remain front and centre of all our work going forward.



SUPPORT SERVICE REGULATORY COMPLIANCE 2023E

All Avista residential services operate to the National Standards for Residential Services for Adults and Children with Disabilities. At the end of 2023 there were 99 designated residential services registered with HIQA; 50 within the Limerick/North Tipperary services and 49 within the Dublin services.

During 2023, the Health Information and Quality Authority (HIQA) carried out a total of 78 inspections across Avista centres; the compliance achieved across the 1018 regulations inspected is outlined in the graphs below.

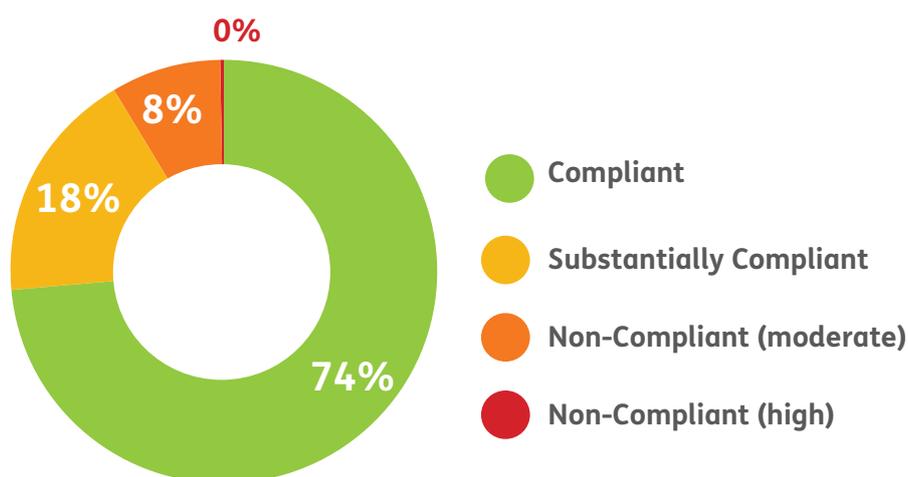
2023 also saw the continuation of thematic inspections for Infection Prevention and Control (IPC) and the introduction of a programme of thematic inspections in the area of Restrictive Practices with 7 such inspections occurring across Avista designated centres.

The impact of the recruitment and retention crisis continued to pose significant challenges in maintaining and improving compliance; in spite of this the overall level of compliant regulations increased in comparison to 2022. There was also a significant reduction in high level non-compliances in comparison to 2022; high level non-compliances reduced from 20 in 2022 to 1 in 2023.

In 2023, the Quality, Risk and Safety team welcomed a new role of Core Values Coordinator and two Quality, Risk and Safety Advisors; these roles are national and regional respectively. These roles were identified as key supports in the provision of quality, safe and effective services in line with Avista's strategic plan, mission and core values.



Regulatory Compliance 2023



| Compliance Level | Compliant | Substantial Compliance | Non-Compliant Moderate | Non-Compliant High |
|---------------------------------------|-----------|------------------------|------------------------|--------------------|
| Outcome of Regulations Inspected 2023 | 750 | 183 | 84 | 1 |
| Variance from 2022 | ↑ 33% | ↓ 20% | ↓ 31% | ↓ 95% |



DELIVERING OUT ON STRATEGY IN 2024 AND 2025

- Across the next 24 months, Avista is committed to maximising its activity and impact under the Strategy.
- Amidst the challenges and restraints that Avista and the sector faces, we will focus on sustaining the impact of work to date and build on the momentum behind the strategy further enshrining it in the daily operations of the organisation.
- Reconfiguration of existing funds to deliver on elements of the strategy will be key, however, successfully securing additional resources for key components of the strategy will also be essential. An example of where additional new resources will be required is in the Avista Dementia Strategy. Where it is identified that a component of the strategy is dependent on additional resources, Avista will present evidence-based business cases to the appropriate funding source and advocate for required funding to allow desired impact to be achieved for the individual's Avista supports, their families and staff.
- In 2024, the strategy plan is to ensure that all informal objectives will convert to formally open (9) and 50% of objectives currently not open, will be formally open (5 of 11). The remaining 6 objectives will be formally progressed 2025.
- In addition to this, consultation on the implementation of strategy will commence and the findings of this will inform strategy roll out in 2024 / 2025, and the process for commencing consultation on the 2026 strategy.



- Strategic targets for 2024 include;
 - Formal commencement of work to strengthen Avista’s advocacy framework to promote the rights of the people we support and ensure their wishes are incorporated in the planning and delivery of services, and central to the development of organisational strategy consultation.
 - Continue to establish Avista as specialist service for:
 - Older Person
 - Dementia Care
 - Medically complex needs
 - High support, dual diagnosis
 - Continued Repurposing of campus-based settings.
 - Enhance Respite Capacity
 - The ultimate success of our current and future strategies will be that Avista, informed by the Social Role Valorisation Theory (SRV) is set up to enable individuals to access the good things in life and thrive as active citizens living their best life.



THE GOOD THINGS IN LIFE (SRV PRACTICE)

FAMILY

INTIMACY

HOME

RESPECT

FRIENDS

HONESTY

WORK

FAIRNESS

BELONGING

GOOD HEALTH

**BEING
TREATED AS AN
INDIVIDUAL**

SAFETY

HAVING A SAY

SECURITY

**ACCESS TO
COMMUNITY
PLACES**

**OPPORTUNITY
TO GROW AND
DEVELOP**

**HAVING A
SOCIAL LIFE**

DIRECTORS ANNUAL REPORT

FINANCIAL YEAR ENDED 31 DECEMBER 2023

Directors and secretary's interests in shares

The names of the persons who were directors at any time during the year ending 31 December 2023 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

Mary Kealy

Kieran Murphy

Sile Parsons

Rory Staines (resigned 26/4/2023)

The directors and secretary had no interest in the shares of the company or any related company at 31 December 2023, 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 deficit for the year ended 31 December 2023 amounted to €185,680 (2022: surplus of €5,212,438).

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 46 - 48.

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 2023, funding of €440,041 (2022: €3,584,338) was allocated at year end 2023.

IT and Cyber Security

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

Compliance with Sector-Wide Legislation and Standards

The organisation engages pro-actively with legislation, standards and codes, which are developed for the sector. Avista is committed to operating and achieving compliance in the following areas:

- 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 2024.

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

- (a) appropriate arrangements or structure that are, in the director's 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.

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: 24/09/2024

DIRECTORS RESPONSIBILITY STATEMENT

FINANCIAL YEAR ENDED 31 DECEMBER 2023

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:

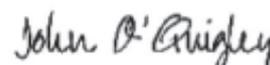
- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities.
- Make judgements and accounting estimates that are reasonable and prudent.
- State whether applicable Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements,
- 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: 24/09/2024

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 2023, 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 31 December 2023 and of its deficit 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 Director's 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 40, 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

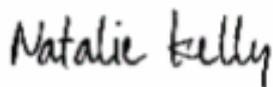
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee 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 45, 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

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

Date: 24/09/2024

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 2023

| | Notes | Rest. Funds € | Unrest. Funds € | Endow. Funds € | Total 2023 € | Total 2022 € |
|---|-------|---------------------|-----------------------|----------------------|--------------------|--------------------|
| Income and endowments from | | | | | | |
| Donations and legacies | 7 | 130,081 | - | - | 130,081 | 2,490,604 |
| Earned from charitable activities | 8 | 161,289,768 | - | - | 161,289,768 | 159,559,652 |
| Earned from other trading activities | 9 | 921,976 | - | - | 921,976 | 715,707 |
| Other Income | 10 | 2,398,827 | - | - | 2,398,827 | 2,705,092 |
| Total income and endowments | | 164,740,652 | - | - | 164,740,652 | 165,471,055 |
| Expenditure | | | | | | |
| Cost of raising Funds | | - | - | - | - | - |
| Expenditure on charitable activities | 11 | 156,225,883 | - | 598,478 | 156,824,361 | 151,091,623 |
| Other Expenditure | 12 | 8,101,971 | - | - | 8,101,971 | 9,166,994 |
| Total Expenditure | | 164,327,854 | - | 598,478 | 164,926,332 | 160,258,617 |
| Net (Expenditure) / Income on Charitable Activities | | 412,798 | - | (598,478) | (185,680) | 5,212,438 |
| Net movement in funds | | 412,798 | - | (598,478) | (185,680) | 5,212,438 |
| Reconciliation of funds | | | | | | |
| Total funds brought forward | | 7,473,650 | 271,556 | 37,596,326 | 45,341,532 | 40,129,094 |
| Total funds carried forward | | 7,886,448 | 271,556 | 36,997,848 | 45,155,852 | 45,341,532 |

STATEMENT OF FINIANCIAL ACTIVITIES

FINANCIAL YEAR ENDED 31 DECEMBER 2022

Statement of Financial Activities 2022 (detailed)

| | Notes | Rest. Funds € | Unrest. Funds € | Endow. Funds € | Total 2022 € |
|--------------------------------------|-------|---------------------|-----------------------|----------------------|--------------------|
| Income and endowments from | | | | | |
| Donations and legacies | 7 | 320,604 | - | 2,170,000 | 2,490,604 |
| Earned from charitable activities | 8 | 159,559,652 | - | - | 159,559,652 |
| Earned from other trading activities | 9 | 715,707 | - | - | 715,707 |
| Other Income | 10 | 2,705,092 | - | - | 2,705,092 |
| Total income and endowments | | 163,301,055 | - | 2,170,000 | 165,471,055 |
| Expenditure | | | | | |
| Cost of raising Funds | | - | - | - | - |
| Expenditure on charitable activities | 11 | 150,484,013 | - | 607,610 | 151,091,623 |
| Other Expenditure | 12 | 9,166,994 | - | - | 9,166,994 |
| | | 160,258,617 | | 607,610 | 160,258,617 |
| Net Income on Charitable Activities | | 3,650,048 | - | 1,562,390 | 5,212,438 |
| Net movement in funds | | 3,650,048 | - | 1,562,390 | 5,212,438 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 3,823,602 | 271,556 | 36,033,936 | 40,129,094 |
| Total funds carried forward | | 7,473,650 | 271,556 | 37,596,326 | 45,341,532 |

BALANCE SHEET

AS AT 31 DECEMBER 2023

| | Notes | 2023 € | 2022 € |
|--|-------|--------------|--------------|
| Fixed assets | | | |
| Tangible fixed assets | 18 | 41,730,322 | 41,449,797 |
| Current assets | | | |
| Debtors and prepayments | 19 | 12,440,292 | 20,546,985 |
| Bank and cash on hand | | 12,354,415 | 7,015,037 |
| | | 24,794,707 | 27,562,022 |
| | 20 | (21,084,784) | (23,376,671) |
| Creditors – Amounts falling due in less than one year | | | |
| Net current assets/(liabilities) | | 3,709,925 | 4,185,351 |
| Creditors – Amounts falling due greater than one year | 21 | (284,393) | (293,616) |
| Net assets | | | |
| | | 45,155,852 | 45,341,532 |
| Funds of the charity | | | |
| Unrestricted funds | 22 | 271,556 | 271,556 |
| Restricted funds | 22 | 7,886,448 | 7,473,650 |
| Restricted endowment funds | 22 | 36,997,848 | 37,596,326 |
| | | 45,155,852 | 45,341,532 |

Financial Statements were approved and authorised for issue by the Board on 24/09/2024.

John O'Quigley

J O' Quigley

Sally Byrne

S Byrne

STATEMENT OF CHANGES IN FUNDS

AS AT 31 DECEMBER 2023

| | Rest. Funds | Unrest. Funds € | Endow. Funds € | Total € |
|-----------------------------------|------------------|-----------------------|----------------------|-------------------|
| 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 |
| Balance on 1 January 2023 | 7,473,650 | 271,556 | 37,596,326 | 45,341,532 |
| Total Comprehensive Income - 2023 | 412,798 | - | (598,478) | (185,680) |
| As at 31 December 2023 | 7,886,448 | 271,556 | 36,997,848 | 45,155,852 |

CASH FLOW STATEMENT

AS AT 31 DECEMBER 2023

| | Notes | 2023 € | 2022 € |
|---|-------|-------------------|--------------------|
| Cash flows from operating activities | | | |
| Net cash (outflow) / inflow from operating | 23 | 7,243,850 | (4,762,161) |
| Cash flows from investing activities | | | |
| Payments to acquire fixed assets | | (1,872,727) | (2,318,828) |
| Receipts from sale of fixed assets | | - | - |
| Net cash used by investing activities | | (1,872,727) | (2,318,828) |
| Cash flows from financing activities | | | |
| New mortgage | | - | - |
| Repayment of mortgage | | (31,747) | (17,696) |
| Mortgage interest paid | | (14,051) | (14,051) |
| | | (45,798) | (31,747) |
| Change in cash and cash equivalents in the reporting period | | 5,339,376 | (7,112,736) |
| Cash and cash equivalents at the beginning of the reporting year | | 7,015,037 | 14,127,773 |
| Cash and cash equivalents at the end of the reporting period | | 12,354,415 | 7,015,037 |
| Cash and cash equivalents at the end of the reporting period comprise: | | | |
| Cash at bank and in hand | | 12,354,415 | 7,015,037 |

NOTES TO FINANCIAL STATEMENTS

FINANCIAL YEAR ENDED 31 DECEMBER 2023

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.

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 2023 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.

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 help 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 19 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 20 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.

6 Going concern

The company has net assets of €45,155,852 net current assets of €3,709,925 and a cash balance of €12,354,415.

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 € |
|----------------------|----------------|--------------|------------------|------------------|
| 2023 | | | | |
| Donations | 130,081 | - | - | 130,081 |
| Donation of property | - | - | - | - |
| | 130,081 | - | - | 130,081 |
| 2022 | | | | |
| Donations | 320,604 | - | - | 320,604 |
| Donation of property | - | - | 2,170,000 | 2,170,000 |
| | 320,604 | - | 2,170,000 | 2,490,604 |

8 Income from charitable activities

| | Rest. € | Unrest. € | Endow. € | Total € |
|--|--------------------|--------------|-------------|--------------------|
| 2023 | | | | |
| Health Service Executive Allocation | 144,992,148 | - | - | 144,992,148 |
| Health Service Executive Income | 8,795,878 | - | - | 8,795,878 |
| Miscellaneous Funding | 483,337 | | | 483,337 |
| Department of Education & Skills | 275,401 | - | - | 275,401 |
| Additional Superannuation Contribution | 2,817,068 | - | - | 2,817,068 |
| RSSMAC | 3,599,655 | - | - | 3,599,655 |
| Department of Social Protection | 326,281 | - | - | 326,281 |
| | 161,289,768 | - | - | 161,289,768 |
| 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 |

9 Income from other trading activities

| | Rest. € | Unrest. € | Endow. € | Total € |
|------------------|----------------|--------------|-------------|----------------|
| 2023 | | | | |
| Canteen receipts | 103,958 | - | - | 103,958 |
| Sundry income | 818,018 | - | - | 818,018 |
| | 921,976 | - | - | 921,976 |
| 2022 | | | | |
| Canteen receipts | 71,358 | - | - | 71,358 |
| Sundry income | 644,169 | - | - | 644,169 |
| | 715,707 | - | - | 715,707 |

10 Other income

| | Rest. € | Unrest. € | Endow. € | Total € |
|--|------------|--------------|-------------|------------|
| 2023 | | | | |
| Nominated Health Superannuation Scheme | 2,398,827 | - | - | 2,398,827 |
| 2022 | | | | |
| Nominated Health Superannuation Scheme | 2,705,092 | - | - | 2,705,092 |

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 2023 € | Total 2022 € |
|---------------------------------|--------------------|--------------|----------------|--------------------|--------------------|
| 2023 | | | | | |
| Pay | 131,049,608 | - | - | 131,049,608 | 126,763,884 |
| Drugs and medicines | 540,606 | - | - | 540,606 | 413,902 |
| Medical and surgical appliances | 1,202,181 | - | - | 1,202,181 | 1,493,103 |
| Catering | 3,302,206 | - | - | 3,302,206 | 2,546,649 |
| Power, heat and light | 2,358,084 | - | - | 2,358,084 | 2,113,986 |
| Cleaning and washing | 1,630,017 | - | - | 1,630,017 | 1,593,729 |
| Hardware and crockery | 431,315 | - | - | 431,315 | 597,749 |
| Bedding and clothing | 9,821 | - | - | 9,821 | 28,368 |
| Maintenance | 3,155,906 | - | - | 3,155,906 | 3,110,995 |
| Farm and grounds | 299,930 | - | - | 299,930 | 340,734 |
| Transport and travel | 2,399,755 | - | - | 2,399,755 | 2,033,862 |
| Bank interest & charges | 20,992 | - | - | 20,992 | 39,046 |
| Insurance | 177,771 | - | - | 177,771 | 252,289 |
| Rent & water charges | 549,046 | - | - | 549,046 | 963,448 |
| Security | 369,763 | - | - | 369,763 | 386,819 |
| Trainee allowances | 10,040 | - | - | 10,040 | 9,091 |
| Training courses | 250,393 | - | - | 250,393 | 342,905 |
| Service user activities | 42,872 | - | - | 42,872 | 153,047 |
| Membership subscriptions | 182,144 | - | - | 182,144 | 186,708 |
| Depreciation | 993,722 | - | 598,478 | 1,592,200 | 1,457,521 |
| Sundries | 596,115 | - | - | 596,105 | 1,054,034 |
| Support costs (Note 13) | 5,941,700 | - | - | 5,941,700 | 4,997,931 |
| Governance costs (Note 13) | 711,896 | - | - | 711,896 | 211,823 |
| | 156,225,883 | - | 598,478 | 156,824,361 | 151,091,623 |

11 Expenditure on charitable activities (con'd)

| | Rest. | Unrest. | Endow. | Total |
|---------------------------------|--------------------|----------|----------------|--------------------|
| | € | € | € | 2022 |
| | | | | € |
| 2022 | | | | |
| Pay | 126,763,884 | - | - | 126,763,884 |
| Drugs and medicines | 413,902 | - | - | 413,902 |
| Medical and surgical appliances | 1,493,103 | - | - | 1,493,103 |
| Catering | 2,546,649 | - | - | 2,546,649 |
| Power, heat and light | 2,113,986 | - | - | 2,113,986 |
| Cleaning and washing | 1,593,729 | - | - | 1,593,729 |
| Hardware and crockery | 597,749 | - | - | 597,749 |
| Bedding and clothing | 28,368 | - | - | 28,368 |
| Maintenance | 3,110,995 | - | - | 3,110,995 |
| Farm and grounds | 340,734 | - | - | 340,734 |
| Transport and travel | 2,033,862 | - | - | 2,033,862 |
| Bank interest & charges | 39,046 | - | - | 39,046 |
| Insurance | 252,289 | - | - | 252,289 |
| Rent & water charges | 963,448 | - | - | 963,448 |
| Security | 386,819 | - | - | 386,819 |
| Trainee allowances | 9,091 | - | - | 9,091 |
| Training courses | 342,905 | - | - | 342,905 |
| Service user activities | 153,047 | - | - | 153,047 |
| Membership subscriptions | 186,708 | - | - | 186,708 |
| Depreciation | 849,911 | - | 607,610 | 1,457,521 |
| Sundries | 1,054,034 | - | - | 1,054,034 |
| Support costs (Note 13) | 4,997,931 | - | - | 4,997,931 |
| Governance costs (Note 13) | 211,823 | - | - | 211,823 |
| | 150,484,013 | - | 607,610 | 151,091,623 |

12 Other expenditure

| | Rest. € | Unrest. € | Endow. € | Total € |
|-------------|------------|--------------|-------------|------------|
| 2023 | | | | |
| NHASS | 8,101,971 | - | - | 8,101,971 |
| 2022 | | | | |
| NHASS | 9,166,994 | - | - | 9,166,994 |

13 Analysis of Governance Costs

| | Support Costs € | Governance Costs € |
|-------------------------------|-----------------------|--------------------------|
| 2023 | | |
| Pay - finance | 1,743,452 | - |
| Pay - human resources | 978,724 | - |
| Pay - information technology | 354,244 | 456,267 |
| Computers and office expenses | 2,450,037 | - |
| Professional Services | 415,243 | 255,629 |
| | 5,941,700 | 711,896 |
| | | |
| | 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 |

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

| | 2023 € | 2022 € |
|--|------------------|------------------|
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| | 1,592,200 | 1,457,521 |
| | 1,592,200 | 1,457,521 |

15 Auditors' remuneration

Audit of entity financial statements

Other non-audit services

| | 2023 € | 2022 € |
|--|---------------|---------------|
| | 50,380 | 50,380 |
| | - | 1,114 |
| | 50,380 | 51,494 |

16 Employees and directors

(i) Employees

The average number of persons employed by the company during the financial year was 2,291 (2022: 2,255).

Wages and salaries

Social insurance costs

Other retirement benefits

| | 2023 € | 2022 € |
|--|--------------------|--------------------|
| | 122,303,260 | 118,343,341 |
| | 11,813,304 | 11,176,423 |
| | 8,101,971 | 9,166,993 |
| | 142,218,535 | 138,686,757 |

(ii) Salary range (excluding pension contributions)

| | 2023 Number | 2022 Number |
|----------------------------------|----------------|----------------|
| In the band €60,001 to €70,000 | 334 | 299 |
| In the band €70,001 to €80,000 | 190 | 154 |
| In the band €80,001 to €90,000 | 104 | 73 |
| In the band €90,001 to €100,000 | 54 | 21 |
| In the band €100,001 to €110,000 | 9 | 4 |
| In the band €110,001 to €120,000 | 4 | 3 |
| In the band €120,001 to €130,000 | 4 | 3 |
| In the band €140,001 to €150,000 | 1 | - |
| In the band €180,001 to €190,000 | 1 | 1 |
| In the band €220,001 to €230,000 | - | 1 |
| In the band €270,001 to €280,000 | - | 1 |
| In the band €290,001 to €300,000 | 1 | - |
| In the band €310,001 to €320,000 | 1 | - |
| | 703 | 560 |

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

Employees

The average number of persons directly employed by the company during the financial year is analysed was 2,291 (2022: 2,255).

| | 2023 Number | 2022 Number |
|--------------------------------------|----------------|----------------|
| Management and administration | 151 | 138 |
| Medical | 9 | 9 |
| Nursing | 549 | 544 |
| Health and social care professionals | 451 | 449 |
| General support services | 162 | 165 |
| Other | 969 | 950 |
| | 2,291 | 2,255 |

(iii) Directors Remuneration

The directors received no remuneration (2022: Nil) and incurred no expenses (2022: 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 2023.

(iv) Indemnity insurance

The charity paid a premium of €25,578 (2022: €23,372) for the purchase of directors' and officers' liability insurance with an indemnity of €5,000,000.

(v) 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:

| | 2023 € | 2022 € |
|--|------------------|------------------|
| Salaries and other short-term benefits | 1,100,380 | 1,058,727 |
| Social insurance costs | 121,592 | 102,697 |
| Post -employment benefits | - | - |
| | 1,221,972 | 1,161,424 |

CEO remuneration totalled €131,545 (2022: €130,460) in 2023.

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 2023 the company received €2,398,827 (2022: €2,705,092) in contributions from members of the NHASS. The company also received €5,538,358 (2022: €5,900,878) from the HSE in respect of the NHASS costs; this amount is included with the main revenue grant received from the HSE during the year. €8,101,971 (2022: €9,166,944) 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 2022 | 15,300,529 | 29,975,521 | 1,049,139 | 1,629,444 | 47,954,633 |
| Additions | - | 1,034,718 | 363,989 | 474,018 | 1,872,725 |
| Disposals | - | - | - | (8,500) | (8,500) |
| At 31 December 2023 | 15,300,529 | 31,010,239 | 1,413,128 | 2,094,962 | 49,818,858 |
| Depreciation | | | | | |
| At 31 December 2022 | 2,256,869 | 2,504,977 | 856,368 | 886,622 | 6,504,836 |
| Charge for the year | 382,513 | 769,707 | 122,028 | 317,952 | 1,592,200 |
| Disposals | - | - | - | (8,500) | (8,500) |
| At 31 December 2023 | 2,639,382 | 3,274,684 | 978,396 | 1,196,074 | 8,088,536 |
| Net book value | | | | | |
| At 31 December 2022 | 13,043,660 | 27,470,544 | 192,771 | 742,822 | 41,449,797 |
| At 31 December 2023 | 12,661,147 | 27,735,555 | 434,732 | 898,888 | 41,730,322 |

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 favour 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

| | 2023 € | 2022 € |
|--------------------------|-------------------|-------------------|
| Debtors | 468,843 | 520,984 |
| Other debtors | 570,479 | 460,447 |
| Amounts due from the HSE | 11,400,970 | 19,565,554 |
| Provision for bad debts | - | - |
| | 12,440,292 | 20,546,985 |

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

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

| | 2023 € | 2022 € |
|---------------------------------------|-------------------|-------------------|
| Amounts owed to credit institutions | 31,748 | 31,748 |
| Trade creditors | 2,250,576 | 2,429,207 |
| Other creditors and accruals | 7,177,773 | 11,110,704 |
| Deferred income | 4,445,840 | 5,263,979 |
| Related parties | - | - |
| Income tax deducted under PAYE & PRSI | 7,178,847 | 4,541,033 |
| | 21,084,784 | 23,376,671 |

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.

| | 2023 € | 2022 € |
|---|----------------|----------------|
| AIB Mortgage | 284,393 | 293,616 |
| | 284,393 | 293,616 |
| Repayment in one year or less, or on demand (Note 20) | 31,748 | 31,748 |
| Repayable between one and two years | 31,748 | 31,748 |
| Repayable between two and five years | 95,244 | 95,244 |
| Repayable in five years or more | 157,402 | 166,624 |
| | 316,142 | 325,364 |

At 31 December 2023, 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.

Allied Irish Bank hold two securities over properties – 43 Salmon Weir, Annacotty and Russelheim Ballycummin Road.

22 Funds of the Charity

| | Rest. Funds € | Unrest. Funds € | Endow. Funds € | Total € |
|-----------------------------------|---------------------|-----------------------|----------------------|-------------------|
| 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 |
| Balance on 1 January 2023 | 7,473,650 | 271,556 | 37,596,326 | 45,341,532 |
| Total Comprehensive Income - 2023 | 412,798 | - | (598,478) | (185,680) |
| As at 31 December 2023 | 7,886,448 | 271,556 | 36,997,848 | 45,155,852 |

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

| | 2023 € | 2022 € |
|--|------------------|--------------------|
| (Deficit) / Surplus | (185,680) | 5,212,438 |
| Adjustment for: | | |
| Depreciation | 1,592,200 | 1,475,151 |
| Disposed assets | - | 26,446 |
| Value of donated properties | - | (2,170,000) |
| Mortgage interest paid | 14,051 | 14,051 |
| Decrease / (Increase) in debtors | 8,106,693 | (11,332,830) |
| (Decrease) / Increase in creditors | (2,283,414) | 2,012,583 |
| Net cash provided by operating activities | 7,243,850 | (4,762,161) |

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.

Avista CLG is related to RESPECT CLG due to common influence. During the year ended 31 December 2023, Avista received €100,000 (2022: €-) in donations from Respect CLG. There was no amounts owed or owing at the year-end (2022: €100,000).

25 Commitments

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

| | 2023 € | 2022 € |
|---|----------------|----------------|
| Payments due | | |
| Not later than one year | 324,281 | 339,824 |
| Later than one year and not later than five years | 127,611 | 359,198 |
| | 451,892 | 699,022 |

26 Ultimate controlling party

The ultimate controlling party of the charity are 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 2023 € | Cash Flows € | Other Non-Cash Changes € | At December 2023 € |
|----------------------|---------------------------|------------------|--------------------------------|--------------------------|
| Cash at bank | 7,015,037 | 5,339,378 | - | 12,354,415 |
| Bank Loan - Mortgage | (325,363) | 45,798 | (14,051) | (293,616) |
| | 6,689,674 | 5,385,176 | 14,051 | 12,060,799 |

| | 2023 € | 2022 € |
|---------------------------|-------------------|------------------|
| Cash and cash equivalents | 12,354,415 | 7,015,037 |

29 Approval of financial statements

The financial statements were approved by the board on 24/09/2024.

RISK REPORT

FINANCIAL YEAR ENDED 31 DECEMBER 2023

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 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.

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 Assisted Decision Making Act (2015) came into force in April 2023 which provides a legislative basis that supports positive risk enablement for supported individuals in line with their choices.

The Avista Board signed off on the organisation's risk appetite statement; 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 fulfill 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 |

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 2023 (↑ ↔ ↓) | Commentary |
|---|----------------|-----------------------------|--|
| Recruitment and Retention | 2, 3, 4, 6 | ↑ | The ongoing recruitment and retention crisis continued to present significant challenges for Avista in providing a safe and effective service in line with growing demands on service delivery. Avista has engaged the services of a recruitment agency for a managed recruitment project; a number of successful recruitment initiatives and open days took place in 2023 with further plans in place for 2024. |
| Protection of Children, Young People and Vulnerable Adults | 1, 2 | ↔ | <p>This continues to be a key risk area; opportunities for improvement in governance and monitoring continue to be reviewed with a roll out of the updated national self-audit tool planned for 2024. Learnings from internal and external reviews and reports continue to be shared and implemented.</p> <p>A number of organisation-wide and local initiatives for staff and supported individuals to raise awareness of safeguarding took place in 2023 including a “Speak Up” campaign for staff to encourage a positive reporting culture where concerns present.</p> |
| Information Technology and Cyber Security | 3, 6 | ↓ | The upgrade of the fundamental IT operating infrastructure was completed in 2023. This has brought with it improvements in business continuity, and opportunities for efficiencies in operational ways of working but also presents challenges and cyber risks that Avista will continue to monitor and address. The introduction of a new Human Resource Information System, a critical system, is planned for 2024. |

| Area of Risk | Strategic goal | Movement in 2023 (↑ ↔ ↓) | Commentary |
|--|----------------|-----------------------------|--|
| Compliance, legislation, and regulations (statutory, clinical, professional, ethical) | 6 | ↓ | <p>A number of improvements in governance arrangements occurred across service areas including a reconfiguration of community houses in Dublin services to support a stronger governance structure as well as the addition of two Quality, Risk and Safety Advisor posts – further improvements are planned for 2024 in line with identified risks.</p> <p>The internal audit programme continued in 2023; the focus of these audits is informed by identified risks and agreed by the Board Finance and Audit committee who also monitor the implementation of recommendations.</p> |
| Sustainability of service delivery and decongregation strategy | 1, 2, 3, 4 | ↑ | <p>Avista remains committed to national policy and its strategic objectives in Children’s and Adults’ services.</p> <p>Recruitment and retention, lack of access to suitable housing, inflation and the changing profile of individuals supported by Avista create significant challenges in providing quality, safe and effective services.</p> <p>Further scoping and exploration of Avista’s repurposing strategy is planned in 2024.</p> |
| Financial management and sustainability | | ↑ | <p>The appointment of a Deputy Director of Finance in 2023 provided for improvements in strengthening internal financial controls and governance however this remains a key area of focus in 2024.</p> <p>Ongoing engagement with HSE as funder to address challenges due to the impact of economic inflation and operational demands will continue in to 2024*</p> |

* See Finance report

AVISTA RELATED PARTIES AND RELATIONSHIPS

Avista CLG and RESPECT CLG

Avista CLG and RESPECT CLG have a long and established partnership of working together to deliver on shared objectives that support the delivery of Avista's core purpose and strategic objectives.

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

In 2023 the two companies developed and signed a formal memorandum of understanding of how they work and collaborate with each other. During the reporting period three members of the Avista Board, also sat on the Respect Board. The CEO of Avista is also a Board member of Respect CLG.

A key fundraising project that the partnership committed to in 2023 is to fundraise to develop and build a fit for purpose facility in Limerick for the children's respite service. The new facility will meet the needs of individuals we support in a state-of-the-art house in a spacious environment and increase the capacity of the respite service currently available to children and their families in Limerick. A successful fundraising lunch in December allowed for this fundraising initiative to be formally launched.

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.

Avista and Marillac

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

Marillac currently have over 40 properties in management nationally with over 150 tenancies registered with the Residential Tenancies Board. A key area of Marillac's work is the continued development of housing projects to meet the housing needs of Avista's supported persons and their strategic targets under Decongregation. 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 Avista's supported persons.

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. Two members of the Marillac Board also sit on the Avista Board.

The Marillac Board delegates the day-to-day operations of the AHB to its Housing Manager. Marillac also employs an Administration & Accounts Officer.

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. Marillac's income funds the repair and maintenance of properties under its management and provides for longer term sinking fund reserves.

2023 was an exciting year in the relationship between the two organisations with great progress made in moving forward on new housing projects and bedding down on operational matters like repair and maintenance processes and finance procedures. Marillac and Avista have a Service Level Arrangement in place and hold regular meetings to support ongoing progress or projects and to facilitate good operational collaboration.

2023 saw Marillac's first annual income assessment and rent review and launched its fully completed website. Marillac also finished its first new project in Alderwood and had a well-attended formal celebration to mark its opening.

The launch was officiated by the Fingal Mayor who was joined by the Fingal Chief Executive. Locally elected representatives, two Government Ministers as well as the Avista Chief Executive, Board and staff were in attendance. Marillac tenants also participated in the celebration.

<https://www.marillachousing.ie/2023/12/08/marillac-housing-association-launches-their-first-completed-housing-project-in-hollystown-dublin-15-to-house-four-adults-living-with-disability/>

Marillac also closed the sale on an apartment in Dublin 15 and at year end was Sale Agreed on a further 5 new properties. Finally, the transfer of 12 CAS funded properties in Offaly and Tipperary and the transfer of 5 of the Fingal CAS properties all made positive progress and should be completed early 2024.