



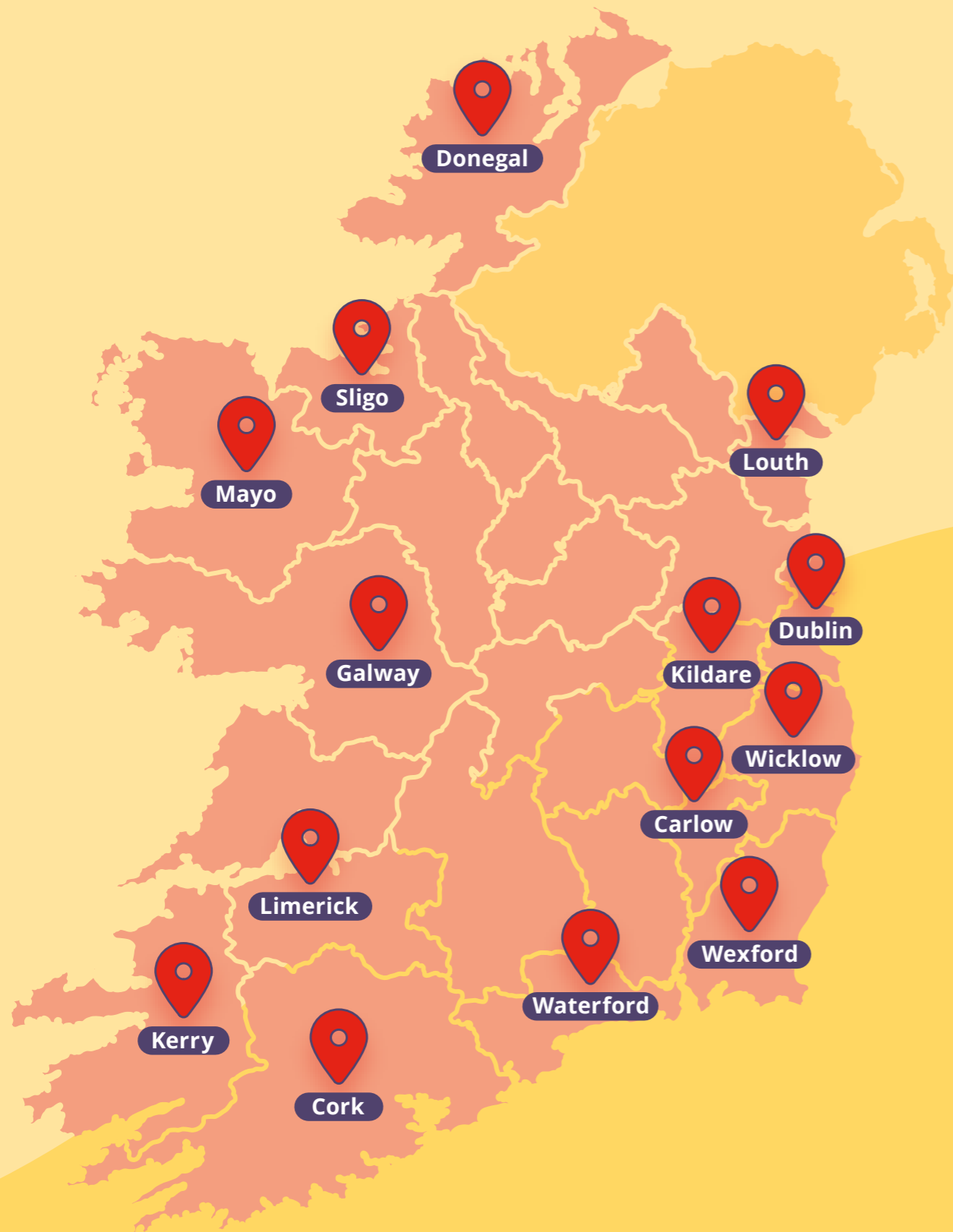
 **CHESHIRE**
Ireland

Annual Report 2022



Our locations

With over 250 people across Ireland using our services, Cheshire Ireland is the largest supported accommodation provider in the country.



Contents

1. Who we are	4
2. Chairperson's Statement	6
3. CEO Message	8
4. Directors & other information	10
5. Board Members	14
6. Strategic Priorities 2020-23	19
7. 2022 at a glance	21
8. HR Report 2022	22
9. Leaving a legacy to make a difference today	24
10. Fundraising	25
11. The Right to Privacy and GDPR in Cheshire Ireland	27
12. Interview with Marian Cullen	28
13. Some of the activities of 2022	31
14. Catherine Selley - a Day in the life of a Service Manager	34
15. Remembering those that we have lost	36
16. Directors' Report	37
17. Independent Auditors' Report	43
18. Income & Expenditure account	48
19. Statement of Comprehensive Income	48
20. Balance Sheet	49
21. Statement of Changes in Equity	50
22. Statement of Changes in Equity	51
23. Statement of Cash Flows	52
24. Notes to the Financial Statements	53





1. Who we are



Our Vision

To support people to live their best possible life.

Our Values

People are the foundation underpinning all that we do in Cheshire Ireland. All of our values are guided by a person-centred rights-based approach.

Our values



Excellence

People are the foundation underpinning all that we do in Cheshire Ireland. All of our values are guided by a person-centred rights-based approach. We are committed to excellence in all aspects of the services we provide by taking pride in the work we do and being driven by the desire for continuous improvement to achieve the highest standards at an individual, team and organisational level.



Learning

We are committed to being a learning organisation and we believe in the development of people and the sharing of knowledge.



Integrity

We take pride in working in an open, ethical and transparent manner and are committed to good governance and accountability.



Respect

We are committed to a culture which welcomes diversity while actively demonstrating inclusion and mutual respect in all our interactions.



Partnership

We believe in the development of meaningful partnerships which empower and engage people through involvement and collaboration.



2. Chairperson's Statement

I am delighted to present the Cheshire Ireland 2022 Annual Report, my third as Chairperson of the Board of Trustees.

Early 2022 confirmed the appointment of Theresa Anderson as Chief Executive Officer of Cheshire Ireland. Theresa had been Acting CEO since 2019. With the leadership of Theresa and her Executive Team, guidance and backing of the Board, I look forward to the coming year with optimism for Cheshire Ireland, for all those availing of Cheshire services and for all Cheshire Ireland employees.

Throughout 2022, The Board, working with Theresa and her team, continued to review the governance practices, processes and documentation for the Board while focusing on improvements and enhancements to make Cheshire Ireland a leading example of Good Governance in the Social Care Sector. One of my strategic objectives when I joined the Board was to identify ways of developing the full and direct participation and representation of you, the people supported by our services, your family members and your advocates, in the Governance process. 2023 shall see a number of appointments to the Board to fulfil this objective, and further strengthen the governance of Cheshire Ireland.

Like a lot of similar organisations, financial sustainability remained a challenge for Cheshire Ireland in 2022. In order to ensure that our services are safe and of the highest standard, it is essential that we are financially sustainable. We continue to have positive engagement with the HSE, which has somewhat reduced that challenge.

We are currently working to modernise some of our older residences. In Cara Cheshire Home, with the support of the HSE, we have made vast improvements in making the service much more homely, with the people living in the service being heavily involved in decisions regarding décor. In the Rathfredagh Cheshire Service, thanks to a very generous donation, we are also making much needed improvements.

While COVID has thankfully abated somewhat and we are learning to live with it, our services must continue to adapt to the changing needs of the people we support. I want to take this opportunity to extend my sincere gratitude to all Cheshire Ireland employees, management and volunteers for their continued commitment and hard work in what are still challenging times.

I also extend my thanks to my fellow board members for their enduring dedication and efforts in providing support, governance and direction to Cheshire Ireland.

Finally, on a sad note, December 15th, 2022, saw the passing of Former Board member John O'Kane. John lived in the Ardeen Cheshire Home, and he was a member of the Board of Trustees from August 2003 to February 2011. I would

like to extend our sympathies to John's family, friends and colleagues.

Ar dheis Dé go raibh a anam.

Kieran Timmins
Chairperson





3. CEO Message

In March 2022, I was delighted to be formally appointed to the role of CEO of Cheshire Ireland. Having undertaken the role in an acting capacity since December 2019, my permanent appointment solidified the structure of the organisation and allowed us to move forward with strength and stability.

During 2022 we welcomed the appointment of a new Data Protection & Freedom of Information Officer, Beryl Gilmore, who will assist us in monitoring internal compliance, and inform and advise our management and employees on our data protection obligations. Beryl is also in the process of developing a Data Protection Strategy for the organisation.

In 2022, Cheshire Ireland made a commitment to improve continuous learning and development in the organisation. In January, we embarked on a year-long leadership development program designed to empower leaders in the organisation, and to support them to think and work in new ways. The aim of the programme was to equip leaders within Cheshire Ireland with tools and skills to identify gaps and develop solutions to ensure long-term improvements for the people we support, families and employees. This programme was facilitated by Nadine McCarthy and consisted of four facilitated days over the year, allowing time between each day for learning to be applied in the course of our work. These days were interspersed with the organisation's standard Leadership Team Management Days where we put the new learnings into practice as a collective team.

Now that we are adapting to life with COVID-19, we have taken the learnings of our experience of working through the pandemic to support and enhance the ongoing resilience and adaptability of the organisation. A key learning has been that we can work smarter, and like many other organisations world-wide, this led to the introduction of hybrid working where appropriate. This has been supported by the introduction in 2021 and continued rollout in 2022, of the iPlanit Care Management System, enabling efficiencies in the recording of care delivery, thereby freeing up staff time to spend less on paperwork and focus more on the delivery and quality of care and support provided to those availing of our services. In addition, the system allows for improved governance by enabling support functions to view live information and data from all Cheshire Ireland residential and community services across the country.

At the start of the COVID-19 pandemic we learned to communicate in a new way by embracing online meeting platforms. We continue to use online platforms regularly for many of our meetings as well as holding regular virtual information sessions with service management nationally.

Another learning from the COVID-19 pandemic was that we needed less space for our Central Office. This allowed us to downsize by moving to a smaller office, in Ballymount, Dublin 24 which we relocated to in September 2022.

As for all Section 39 organisations, 2022 was challenging in many respects. Recruitment and retention of staff has grown increasingly difficult in 2022 and into 2023 and is explored in more detail in the HR section of this report. A combination of factors, including pay disparity with the HSE and private providers continues to prove arduous today.

Sadly, during 2022, we lost a number of people using Cheshire services. I would like to extend our deepest sympathies to their families and friends and also to the dedicated staff who supported them for these painful losses.

I continue to be overwhelmed by the fortitude of people using Cheshire services and the dedication of Cheshire Ireland's management and staff despite staff shortages and other challenges faced within services day to day. It is due to the enormous commitment and hard work of all employees in the organisation who go above and beyond their daily tasks that helps us to ensure the ongoing delivery of services and the safety of the people Cheshire support.

I would like to take this opportunity to thank each of our employees, volunteers, members of our management team, and Cheshire Ireland's Board of Trustees for their continued hard work and dedication to the organisation. I am truly indebted to them for their enduring commitment and invaluable effort in providing the best possible care and support to the people availing of Cheshire Ireland's services.



Theresa Anderson
CEO





4. Directors & other information

Board of Directors

Kieran J Timmins

Chairperson

(Appointed 24th November 2020)

John Connellan

(Appointed 28th January 2021)

Michael Haynes

(Appointed 28th January 2021)

Michael Bourke

(Appointed 28th January 2021)

John Walsh

(Appointed 7th March 2021)

Ann-Marie Garbutt

(Appointed 31st March 2021)

Suzanne Crowe

(Appointed 31st March 2021)

Fionnuala Murphy

(Appointed 7th May 2021)

Carol O'Rourke

(Appointed 11th May 2021)

Sebastian Hamilton

(Appointed 1st June 2021)

Bankers

Bank of Ireland PLC

Lower Baggot Street, Dublin 2

AIB Bank PLC

Bank Centre, Ballsbridge, Dublin 4

Ulster Bank DAC

Blackrock Branch, Blackrock,

Co Dublin

Solicitors

McCann Fitzgerald

Riverside One

Sir John Rogerson's Quay

Dublin 2

Secretary & Registered Office

Mr. Tony Nolan

Block 4, Bracken Business Park

Bracken Road

Sandyford Industrial Estate

Dublin 18

Registered Office (since 2022)

Unit 23, IFC House,

Fashion City, Dublin 24, D24 PD6H

Company Reg No: 20165

Reg Charity No: 20008321

CHY (Revenue) No: CHY5484

Auditors

PricewaterhouseCoopers

Chartered Accountants

and Statutory Audit Firm

One Spencer Dock

North Wall Quay, Dublin 1

Board Meetings Attendance

	Jan 26th	Mar 30th	May 25th	July 27th	Sep 28th	Nov 30th
Kieran Timmins	✓	✓	✓	✓	✓	✓
Michael Bourke	✓	✓	✓	✓	✓	✓
Michael Haynes	✓	✗	✓	✓	✓	✗
John Connellan	✓	✓	✓	✓	✓	✓
John Walsh	✓	✓	✓	✗	✓	✓
Ann-Marie Garbutt	✓	✓	✓	✓	✓	✓
Suzanne Crowe	✓	✓	✓	✓	✗	✓
Carol O'Rourke	✓	✓	✗	✓	✓	✓
Sebastian Hamilton	✗	✓	✗	✓	✗	✗
Fionnuala Murphy	✓	✓	✓	✓	✓	✓

Key ✓ Attended – Not yet joined/Retired ✗ Not attended

Sub-Committee Membership as of 31 December 2022

	Board of Trustees	Finance & Audit	Quality Safety & Risk Management	Governance	Remunerations & Nominations	Housing & Property
Kieran Timmins	✓ *	-	-	-	✓	-
Michael Bourke	✓	✓	-	✓	-	-
Michael Haynes	✓	-	-	-	-	✓
John Connellan	✓	-	-	-	✓	✓
John Walsh	✓	-	-	-	✓	-
Ann-Marie Garbutt	✓	-	✓	✓	-	-
Suzanne Crowe	✓	-	✓	-	✓	-
Carol O'Rourke	✓	✓	✓	-	-	-
Sebastian Hamilton	✓	✓	-	-	-	-
Fionnuala Murphy	✓	-	-	✓	-	✓

Key ✓ Member – Non Member

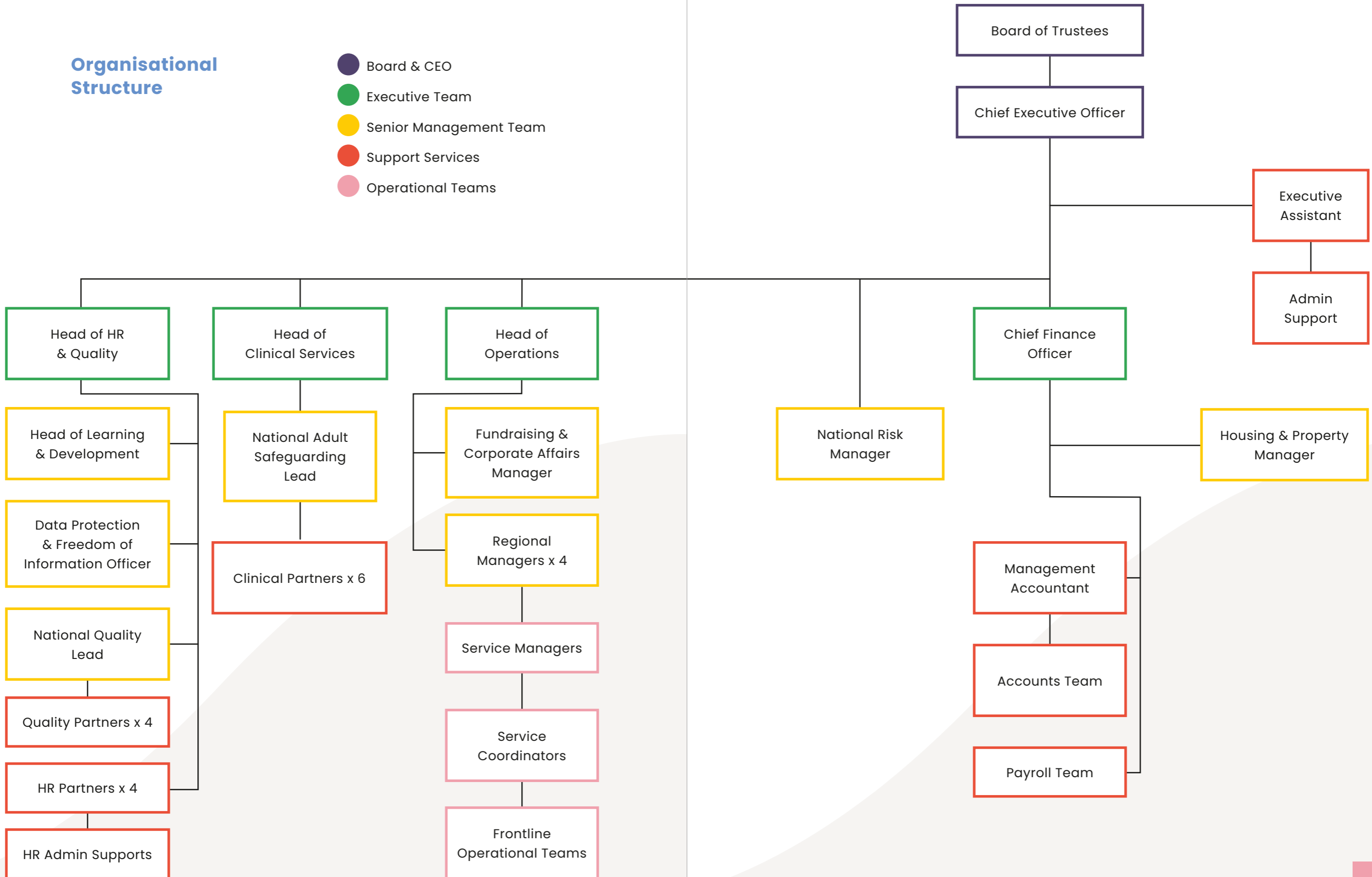
* Chair





Organisational Structure

- Board & CEO
- Executive Team
- Senior Management Team
- Support Services
- Operational Teams





5. Board Members



Kieran J Timmins

Chairperson (Appointed November 2020)

I joined Cheshire Ireland and was appointed Chairperson in November 2020.

I have more than 40 years' experience in the ICT sector, primarily in the international market, both within multinational organisations and within the SME sector, focused e-commerce and smart payments market, and more than 11 years' experience in the public and not-for-profit sectors.

I am currently a business and technical consultant and advisor with extensive experience in Organisational Development, Change Management and Digital Transformation both in the private sector and the not-for-profit sector, particularly in the Social Care Sector.

I am also a strategic advisor to Connections Art Centre, a not-for-profit social enterprise supporting the disability community in Ireland.

I am a former Chairperson of the Central Remedial Clinic (CRC) having been appointed following the 2013 governance and pension top-up scandals, where I successfully led the new Board and Executive on a journey to redevelop their governance structures and practices.

I am also a former Board member of the Rise Foundation and a former member of Professional Conduct Committee of the Pharmaceutical Society of Ireland.

Throughout 2022, The Board, working with Theresa and her team, continued to review the governance practices, processes and documentation for the Board while focusing on improvements and enhancements to make Cheshire Ireland a leading example of Good Governance in the Social Care Sector.

One of my strategic objectives when I joined the Board was to identify ways of developing the full and direct participation and representation of you, the people supported by our services, your family members and your advocates, in the Governance process. 2023 shall see a number of appointments to the Board to fulfil this objective, and further strengthen the governance of Cheshire Ireland.

Carol O'Rourke

I qualified as a member of the Association of Chartered Certified Accountants (ACCA) in 2005, and subsequently was granted a Fellowship.

Throughout my career to date, I have gained considerable experience at a senior level in banking, industry and project management, working in several companies including Bank of Ireland, Yahoo! and Grant Thornton.

In 2017, I made the move to the not-for-profit / charity sector, and I am currently an Accountant for Dara Community Living, a Section 39 organisation supporting adults with intellectual disabilities, where I sit on the Senior Management Team and Finance Committee.



Dr. Suzanne Crowe

I graduated in Medicine from Trinity College Dublin (TCD). I followed Intern training with postgraduate specialty training in Anesthesiology and Intensive Care Medicine with the Irish College of Anesthesiologists, and later in the Royal Children's Hospital in Melbourne, Australia. I returned to work in Tallaght Hospital Dublin in 2006.

In 2014 I took up a new post as Paediatric Intensivist in Children's Health Ireland at Crumlin where I continue to work clinically, and as Medical Director of the Paediatric Intensive Care.

I am President Elect of the Irish Medical Council for the term commencing in June 2021.



John Connellan

I joined the Cheshire Ireland Board in 2021. I am a solicitor practicing in general practice in Dublin for the last 20 years, with an emphasis on rights-based work.

I was appointed to the Mental Health Commission in 2009 and continue to act for patients detained under the Mental Health Act.

I have a personal interest in inclusivity/equality and mental health/disability and a keen interest in development of services for people with disabilities across all sectors.

When not working as a solicitor, I am usually found on the side of pitch, with Kilmacud Crokes or on a bicycle.





Ann-Marie Garbutt

PGDip Leadership., MSC., BSc (Hons)., R.G.N.

I commenced my nursing career 30 years ago. I trained and worked in North London having proudly gained experience in many diverse clinical and nurse management roles in the NHS. I moved back to my native home of Piltown, Co. Kilkenny in 2006 and took up the position of Director of Nursing at Aut Even Hospital, Kilkenny now UPMC Aut Even.

I have a key leadership role in the areas of clinical governance, accreditation and regulation and have a continued passion for quality, patient and staff safety.



Sebastian Hamilton

Sebastian Hamilton is the Head of Public Affairs for Revolut Ireland and is an experienced writer, editor and broadcaster.

He graduated from Cambridge University as a historian and linguist before spending 20 years in national journalism in the UK and Ireland - initially covering politics, and later as an editor, commentator and analyst.

He has served for six years as a Director of DMG Media Ireland and Group Editor of the company's award-winning Irish titles. During this time, he was also a regular politics and current affairs analyst across a range of national broadcasters including RTE, Newstalk, Today FM and Virgin Media.

Fionnuala Murphy

I began my career as a journalist, working for a large regional newspaper group in the midlands. From there, having completed an MA in Public Relations, I moved to the aid agency GOAL. Here, I focused on demonstrating GOAL's impact in the countries in which it worked through media relations.

I joined NCBI (National Council for the Blind of Ireland) in 2006 and I then became the Head of the communications team and spent 18 months also heading up the fundraising team. In this dual role my focus was on the strategic development of NCBI and in increasing its communications and fundraising capacity to achieve those aims.

I left NCBI in October 2018 to spend time with my young family. I live in Maynooth, Co. Kildare, and I am an active member of Maynooth Community First Responders.



Michael Haynes

Michael Haynes retired from his role as CEO of Clanmil Ireland, a Tier 3 Approved Housing Body, in June 2022 after 5 years in post.

Michael brings to his role with Cheshire Ireland a wealth of experience from senior executive positions in the Housing Sector in England.

He has a background of working with organisations to add value whilst demonstrating a flair for developing, strengthening and leading management teams to maximise organisational performance and efficiency.

Michael has previous Board experience in the social housing sector, recently holding a non-exec role with the Irish Council for Social Housing.

Michael holds a degree in Housing Studies, an MBA, and an MSc in Housing & Building Surveying. He is also a Fellow of the Chartered Institute of Housing.





Michael Bourke

I am a retired solicitor. I qualified from UCC with a BCL and I am an MBA from the Open University.

I worked as a practicing lawyer for 40 years and have experience in many areas of law from personal injuries to Constitutional Law and Human Rights law.

I have worked abroad in Gaza for the United Nations and spent over five years in Bosnia Herzegovina and Kosovo in Rule of Law positions however I have spent the last years of my working life as a solicitor with the ESB.



John Walsh

I am an experienced HR professional and run my own HR Consultancy Business since 2014 working mainly with SME's and Public Sector Organisations. Prior to this I worked in private industry in both the Pharma and FMCG sectors for over 20 years.

I have a proven track record in HR Management, leading complex Change and Transformation projects in areas of Growth, Restructuring, M&A's, Performance Management, Organisation Development, Diversity and Culture.

For many years now, in both unionised and non-unionised environments I have been involved in developing strategies in areas such as effective employee engagement, direct relationship initiatives between managers and employees and effective employee relations practices.

I hold an MSc in Training & Human Resource Mgt (University of Leicester), Diploma in Training & Development (IITD), Diploma in Coaching (Coach Institute of Ireland) and Lean Six Sigma Green Belt Certification.

6. Strategic Priorities 2020-23

Services

Cheshire Ireland is a person-centred organisation which recognises the importance of ensuring that the service user is at the core of everything we do. We are committed to working with service users to support them in achieving meaningful objectives, while at the same time developing our services to ensure quality and compliance.

Aims & Objectives

1. We will work in partnership with service users to ensure the service provided supports them to live their best possible life.
2. We will ensure that all our work is underpinned by a person-centred approach while continually striving to improve the quality of life of service users and the quality of the services we provide.
3. We will define and develop the models of service we provide to meet the evolving needs of service users within the resources available.
4. We will practice good governance in service provision through accountability and transparency in the work we do.

People

Cheshire Ireland is committed to providing a workplace where staff and volunteers enjoy their work, are passionate, have clarity of purpose, feel supported, and have opportunities to develop and progress. We encourage staff and volunteers to take pride in the work they do.

Aims & Objectives

1. We will be an employer of choice that attracts and retains people who have the interest, skills and values that fit our organisation.
2. We will provide a work environment that is supportive, fair and responsive to the needs of our workforce.
3. We will provide staff and volunteers with opportunities for development and progression.
4. We will support staff and volunteers to understand their contribution to the delivery of quality services through clarity of their roles and responsibilities.

Culture

Cheshire Ireland promotes an open, transparent and positive environment which creates a sense of unity and shared ownership in the achievement of the successes of the organisation and its people.



Aims & Objectives

1. We will create a culture which embeds our vision and values to foster a national “one – team” approach in everything we do.
2. We will develop an effective multi-directional approach to open and honest internal communications that promotes staff engagement at all levels.
3. We will be a learning organisation through the creation of an environment that encourages reflective practice and sharing of knowledge at all levels.

Financial Resources

Cheshire Ireland is committed to financial sustainability, value for money, transparency and accountability. We promote on-going and regular engagement with our funder, fundraisers and all stakeholders to ensure the financial integrity of the organisation.

Aims & Objectives

1. We will secure sustainable resources to ensure the ongoing delivery of quality services.
2. We will demonstrate value for money, accountability and transparency in all aspects of our service delivery.
3. We will increase focus on fundraising and corporate relationships to support the enhancement of the quality services we provide.

Innovation and Development

Cheshire Ireland is committed to the enhancement of the services we deliver through the development of our practices and resources. We value meaningful relationships with relevant external stakeholders in order to expand and grow services throughout Ireland.

Aims & Objectives

1. We will ensure effective and efficient use of resources through the development of innovative practices and the use of technology to support the continuous delivery of high-quality services.
2. We will increase engagement with key partners in the physical disability and neurological sectors to expand and develop the services we provide.
3. We will develop relationships with external partners to support the expansion and development of services.
4. We will focus on raising the profile of the organisation externally to enhance our standing on a national level.



7. 2022 at a glance



123
people living in residential services

74
people supported in the community



26
people living in clustered settings

104
Active Users of Respite Services



731
number of staff we employ



301
number of people we support





8. HR Report 2022

HR Metrics

As we entered 2022, Covid-19 continued to present significant staffing challenges for all organisations within the disability and wider healthcare sector. Cheshire Ireland was no exception as we experienced significant levels of Covid-related absences in Quarter 1, indeed these were some of the highest absence rates we had experienced since the start of the Pandemic in 2020 and it contributed to an average sickness absence rate of 5.65% for the overall year. This situation put Cheshire Ireland under enormous pressure to maintain safe staffing levels and quality of service during this period. We are therefore incredibly proud of all the Cheshire staff who worked together, who supported each other and who went above and beyond to ensure that we continued to deliver services during such a challenging time. What a fantastic example of staff truly demonstrating the core values of Cheshire Ireland.

In reviewing our standard HR Metrics, 2022 ended with a turnover rate of 11.7% and a retention rate of 82%. Turnover is largely attributable to leavers with less than 1 year of service, leavers with less than 10 years of service and staff who were recruited and then did not commence employment on the start date.

Pay Parity Issues

These themes are not unexpected given the labour market conditions in 2022 and our inability to compete on pay and conditions with the HSE and Section 38 organisations. The three public sector pay increases under the Building Momentum Agreement only served to compound the pay parity issue for Section 39 organisations thus making the attraction and retention of staff even more of a challenge.

A further blow was dealt to Cheshire Ireland and other section 39 organisations in the form of the recommendations of the 'Independent Body Examining Additional Working Hours (HRA) in the Public Service' which was established under the Building Momentum Agreement. The recommendations took effect on 1 July 2022 and addressed the issue of additional working time introduced under the 2013 Haddington Road Agreement. The recommendations applied only to civil and public servants and did not extend to staff in section 39 organisations who had incurred the same additional working time measures thus further widening the pay gap.

Pandemic Special Recognition Payment

The Government decision in January 2022 to award eligible frontline health care workers with a tax free 'Pandemic Special Recognition Payment' was

welcomed however it is disappointing that it took 10 months before Cheshire Ireland and other section 39 organisations were asked to submit their claim for all eligible staff. As at the end of 2022, funding had still not been made available to enable Cheshire to award this payment and recognition to the very deserving employees who placed themselves at risk and continued to provide essential care and support services during one of the most unprecedented periods in history faced by the organisation and the country.

Gender Pay Gap Report

2022 saw the requirement for Cheshire Ireland to issue its first Gender Pay Gap Report in line with the requirements of the Gender Pay Gap Information Act 2021. Under the Act, Cheshire Ireland is required to publish information on our gender pay gap as well as a broader explanation, giving the underlying reasons for any gap, and the measures the organisation intends to take to address it.

Gender Pay Gap	Mean	Median
All Employees	1.25%	-1.20%
Part-Time Employees	-4.06%	-3.41%
Temporary Employees	-1.67%	3.01%
Bonus	N/A	N/A

Population by Pay Quartiles		Male	Female
Lower	Q1	26.70%	73.30%
Lower Middle	Q2	27.84%	72.16%
Upper Middle	Q3	20.45%	79.55%
Upper	Q4	21.02%	78.98%

Analysis of the data showed the employee gender pay gap is largely driven by significantly lower male participation in frontline roles. This is evidenced by the fact that the organisation has a significantly larger female employee population, a large proportion of whom are remunerated at or near the top of their pay scale by virtue of their length of service with the organisation and / or their qualifications, skills and experience.





9. Leaving a legacy to make a difference today

You can make a difference in someone's life, and you can create a huge impact by just remembering Cheshire Ireland in your will, by providing a lasting gift to those with a disability in Ireland.

Remember not all disabilities are visible and not everyone is born with a disability. A person may acquire a disability during their lifetime and that can be even harder as their whole world is turned upside down and they don't know how to cope/react – that is why Cheshire Ireland is here to help.

Legacies help us to plan and make a difference in the lives of the people we support, and they enable us to plan long-term funding for our range of programmes and services.

The types of Legacies that someone can leave are as follows:

- **Specific** which is a gift of a specific asset;
- **Residuary** is a share of the rest of your assets that you have not already committed, and;
- **Pecuniary** which is a gift of a specific amount of money.

It does not matter if you have already prepared a will and then decide that you would like to include a gift to Cheshire Ireland, it is very simple, all you do is contact your solicitor about adding a simple Codicil (addition) to include us.

On the other hand, if you have not yet prepared a will, it is not a very expensive task to do but it is a very important one and something that should be considered. All you need to do is contact your solicitor or ask friends and family to refer you to one, who will advise you throughout the process.

Cheshire Ireland are always extremely grateful for any type of gift we receive and can guarantee that your donation will make a real and lasting difference for years to come.

For more information about legacies or any form of financial support, please contact our Fundraising team at fundraising@cheshire.ie

You can contact us via post at Registered Office:

Address: Unit 23, IFC House, Fashion City, Dublin 24, D24 PD6H

Phone: 01- 4295767

Email: fundraising@cheshire.ie

Web: www.cheshire.ie

Company Reg No: CHY 5484 **Regulator No:** 20008321

10. Fundraising

COVID-19 had not really gone away but we decided that we would try and organise some events during the year – to stick our head above the parapet and hope that good fortune would be on our side.

As usual, we knew we had the support of the local communities where Cheshire Ireland services are situated, and they did not give up on us, they stuck with us, doing what they could, donating where they could as we tried to see a new way of operating after COVID-19 – everyone in the sector needed to adapt to a new way of thinking and operating.

Many people were still working from home but in a lot of instances companies/retail/ hospitality started to open again so to say we started to see the mist lifting was an understatement, but we remained cautious at the same time. We knew that funds were not going to be there like before as there had been a lot of changes

in the overall business sector, but we remained hopeful, and we dared to organise events.

We set up our 50km February Challenge which we hope will be an annual event and we also arranged a SKY Dive during the year.

The SKY Dive was a new idea, brought about by one of the wonderful ladies we supported, Bobbie Connolly.

Bobbie challenged the staff, friends, and family to join in and raise funds but most of all she challenged the Head of Operations Patrick Quinn to do a tandem jump – Bobbie had no fear, so she wanted to see if Paddy had nerves of steel like she had – 20 people signed up so well-done to Bobbie.

Sadly, Bobbie passed away before the SKY Dive could take place, but we went ahead with it in her honour, may she rest in peace.

Everyone that has ever supported us or turned up at an event, or raised funds in various guises, we wish to express our heartfelt thanks to one and all for being there for us.

However, sadly through tragedy came legacy donations once again. Covid continued to linger and was hard for families, friends, and staff but still you thought of us. You left us legacies despite your own heartache. Our thoughts are always with every person who will now and in the future help us keep our services going and the memories keep being made – thank you.





Cheshire Ireland, a Section 39 Charity - funded mainly by the HSE, continues to see a huge disparity between what we receive and what we need to carry out our services despite being one of the larger disability services in the country. We are still heavily reliant on fundraising and Trust & Foundations to come through. We were incredibly fortunate to have won the large sum of €13,500 from the Hospital Saturday Fund which is going towards our new Assistive Technology Project. Innovative technology can make a huge difference in someone's life giving back independence and a sense of self-worth, so we are busy working on that this year.

We did our "12 Days of Christmas Raffle" in December and it was great to see how you all joined in and bought tickets - we had some fantastic prizes so our sincere thanks as always go to the companies that donated to - we will be back to call on them next year, I am sure. Their support is invaluable.

We look forward to 2023 with a different perspective but for now, "Thank you" for being there for Cheshire Ireland and the people we support.



11. The Right to Privacy and GDPR in Cheshire Ireland

The General Data Protection Regulations were introduced in Ireland in 2018 and came into effect from the start of 2019 and for the first time in Ireland it gave people rights and choices as to how their data is managed, stored, and used. It was introduced to deal with the vast amounts of information that is online and in paper files about individuals.

There are over 5 billion internet users worldwide. Over the last two years 90% of the data in the world was created. Google processes 40,000 searches a second. All these figures just go to show how much data is out there and the growth in internet usage over the past 10 years.

Sign up for an app and fill in a form with all your details. Sign up for online banking and do the same. When you are organising to set up television and Wi-Fi, you are asked again to fill in your details and so on. Go to the hospital, doctor, or dentist you also give them your details, date of birth, address, next of kin etc. If you stopped to think how much personal information Companies hold about you it would be staggering.

In Cheshire Ireland we have a good understanding of the rights of the individual and recently welcomed the Assisted Decision-Making Act, but for the first time GDPR gave us the law to implement best practice for the storage, use and retention of that personal information. The law also gave individuals the right to seek any information that a Company holds about them. This can be done under a Data Subject Access Request.

You can consent to Cheshire Ireland taking pictures and posting them on social media and to your details being stored on a database of contacts. Our website has been updated to include Cheshire Irelands Cookie Policy and to give the website user choice over which cookies track their usage.

Hot topic at the moment are the amount of cyber-security and hacking breaches that have occurred in the last few years in Ireland to Organisations large and small. We have all heard of the data breaches at the HSE, Munster University and One in Four. While we cannot say that we will never be targets of this type of breach we are working as hard as we can and putting the safeguards in place to minimise the risk.

If anyone has any queries about data protection and GDPR the Data Protection Officer can be contacted at dp@cheshire.ie





12. Interview with Marian Cullen



Up to a while ago I had a few issues with my team – that is the team that helps me out with my needs, but we have that all sorted now, and I have a fantastic team.

I absolutely love where I live now, I have been living here 3 years now – I live in the community, I used to live up in Cuan Aoibheann, which is located in the Phoenix Park, but I hated it there. The staff were not nice – they would not let me out to go for a wander by myself.

I was waiting a long time before I could find a place and then I got this place in the community as part of the “DE congregation” when Cuan Aoibheann was closing and was the “new journeys” project it was called and myself and a few others were being moved out and into the community, so I was part of that.

I can decide what I want, when to eat, when to sleep, when to go out – I have my freedom and I never want to go back to that type of setting again. I can make my own decisions I have my own mind.

So, I had this apartment for a while before I moved in and myself and another lady called Dora – Dora sadly passed away last year – we were really really good pals I miss her so much but when I got a place in here, I was smiling – I was a happy camper.

I have a one-bedroom apartment with a little garden out at the back and I have all my pictures up on my wall. I have a picture of my nephew Cathal playing hurling and my niece Tara going to school.

I go out shopping that I love doing up the road, go up to the pharmacy and I get my dinner and my lunch and come back and look at the television.

Recently I joined the local college, so I go up there – I am learning to read and write. I go every Thursday, but they are on their holidays as it is summertime, so I will start back later in the year, and I am absolutely loving it.

I go to the library now all the time and I am enjoying life.

I found lockdown was very boring but at the same time I enjoyed it (don't think many can say that) but I enjoyed doing my garden outside, I love that bit and I won a prize!!

I won a competition called “Ballyfermot in Bloom” – there is a picture on the wall of me and the article they wrote – Marian has her garden blooming during lockdown – Echo.ie – it appeared in the newspapers.

I am originally from Crumlin Village but live here now in Chapelizod.

I play Boccia – and for those that don't know what it is – Boccia is a

precision ball sport, similar to bocce, and related to bowls and pétanque. The name “boccia” is derived from the Latin word for “boss” – bottia.

I am actually very good at it and have my own boccia set and I know a lot of the other service users that play boccia as well – I play boccia on a Saturday up in the Civic Centre near where I live.

We might even think about a challenge; the staff –v– service users. We could make it a fundraising event for the Cheshire Community Team and tell everyone to come along and watch and make a donation – now to start a plan...

I was in a tournament last week but sadly I was beaten by someone outside of Cheshire, but I beat the other service users from Cheshire.

I have great banter with the staff that look after me. One staff member is a Chelsea supporter, but I follow Liverpool, so we had a great laugh and then one weekend Liverpool was playing against Chelsea – well the craic we had.

Any staff member that comes onto my service must be fun, I like to have a laugh and chat, and I like to challenge them in conversation, so they must be a fair match for me.

Debbie Leonard is my service coordinator, and we have a fantastic relationship, and she has been with me since I moved here.

I love to go out for day trips so lately we have been going out to get the Luas at the Kylemore road and we go to town, to Tallaght and then I get the DART and I headed out to Howth a few weeks ago.

I love music but especially Daniel O'Donnell and he sent me a video message to say “Hi, thanking me for liking his music and hoping that we will meet up in the not-too-distant future” which I was thrilled to get. He did great in the TV show when he went around America – think everyone saw a different side to him then. He is very good to his fan base.

On the back of my door, I even have a calendar of him – so each month I get a different picture of him – I love it!

I like to have pictures around me, so I have some of my nephews going to school, myself and my brother-in-law.

I have a great set up here in my apartment – all the equipment is at my level, at a level for my chair so I can help prepare the food and cook. The cooker and sink etc. all move up and down to make sure it is right for me. I like to do my own thing; I like to be independent as much as possible.

My favorite dinner is cabbage, bacon, and potatoes – not to everyone's taste but I love it. Love brussels sprouts, spareribs, turnips, broccoli, spinach all very healthy – I am not really a “cake” person, but I do like a coffee slice every now and again.

I love going out for lunch – my favourite place is only up the road – a little café. I love to go to the Mullingar House for a bite to eat, the food is lovely, and I am well known over there. The owner winds me up but we have great fun with each other.



I am currently in a cast for the next 6 weeks as I slipped getting into my chair and came down on my foot funny.

I am a fighter; I have a very positive outlook on life. I am a person who enjoys life and likes to laugh.

I used to like going shopping with my mammy when I was younger and going on the bus into town with her.

Town has changed so much but I was over in Crumlin a while ago and met with my brother and sister-in-law – Crumlin is where I was brought up.

There was a space on my team for a long time, but we had to make sure that it was the right fit for them and for me, so Rob came along, and he slotted in so so well. I had met him previously as he held the door open for me in Cuan Aoibheann, he was there with another service user and I was coming back from a walk and was trying to get in – he excused himself from the service user he was with and ran over and held it open so I could go in – we hit it off straight away and he then ended up working on my service.

There are two men and three ladies on my team, and I get on well with each of them. I have what they call a “wrap around service” so it is 24/7. I have two helpers in the morning to get me up and washed/dressed and one person to help me to bed at night.

I have my space as well because the team take their breaks and I have my time and I can sit and watch television or do what I want while they do that. My own space is very important from a mental health perspective – and I like to wander outside and have a chat with my neighbours and take care of my garden or sit in the sun. I love the sun.

I would love to go away to the sun or Lourdes, so I am going to start a little project on that to see what we can do about getting me away.

I am a member of CASA – Caring and Sharing Association. They bring me out on trips, and they have brought me to Lourdes. The water is very cold, but I have heard them say that there is a cure in the water and that is why people go and get into the baths etc. and in the hopes of miracles and change.

I love taking pictures – it is great to have them – they are very important to me.

I have a lovely place that I can go to outside at the back of my apartment and I can sit out there and chat with the other neighbours who are really nice and watch out for me.

The space I have for my garden means a lot –I can relax and chill out; I love my roses and I grow vegetables out there too – I like having my space and I am very proud of it. I am entering a competition in the locality for my garden again.

I really love birds – all sorts don’t mind which, but I cannot have pets here.

Dora, my friend who passed away last year, I planted a tree in her memory, so she is always with me – I really do miss her.

13. Some of the activities of 2022



This is a lovely photo taken of the residents and volunteers Christmas party in Ardeen 2022. Deirdre Kevin made a lovely poster for the occasion (also attached). All ladies in the photo have given consent to share the photo. From the left: Helen Farrell, Helena Flood, Libby Hendrick and Deirdre Kevin (residents), behind: left: Merle (Volunteer), to the right: Maggie (work placement student).

John Doyle from the Mayo Community

John was completing four sessions of Kayaking for disabilities with the Castlebar adventure hub out on Lough Lannagh and really enjoyed the experience.





Caroline's Few Days Away to Donegal



Caroline went on her well-deserved break after COVID-19 restriction to Hoist Away Cabin.

We were welcomed by Una who is running the non-profit holiday cabins aimed for people who are using wheelchairs in their everyday life and looking for a holiday where they can relax enjoy breath taking scenery.

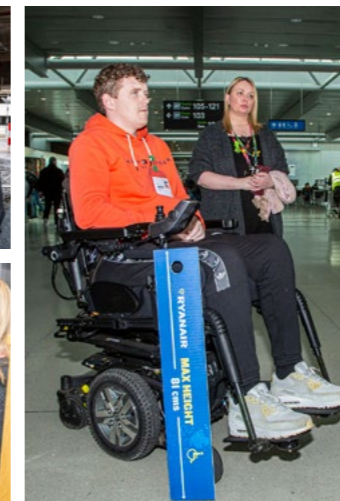
The cabin is located in the beautiful village of Culdaff in county Donegal with the amazing view overlooking the Atlantic Ocean. A cabin is fully wheelchair accessible with one of the bedrooms fitted with two electric home care beds with regular pressure relieving mattress and air pressure relieving mattress and overhead hoist that is going all the way to the bathroom that is fitted with a shower trolley.

Beside the cabin there is a swing for wheelchairs that Caroline enjoyed as well. Una was very accommodating; it was very easy to organise the stay in Hoist Away, just contact them on Facebook, we could not recommend that place more! During the days we were going on days trips; we visited the Famine Village - this trip was very informative and interesting as well. We went to Malin Head and enjoyed the views from there.

We also recommend Nancy's Barn restaurant; staff was very accommodating, and the food was delicious.



PJ's Trip to Dublin Airport



PJ is a 23-year-old man who unfortunately had a serious car accident in 2019 and suffered a devastating spinal cord injury and he now needs assistance for some of his daily living and uses a powerchair to mobilise in his community.

He has been receiving a community service from Cheshire Ireland since October 2020 when he returned to live at his adapted family home in West Cork.

PJ loves to travel. However, he was worried about how he would physically manage same and wanted to build his confidence and capacity. Therefore, Jason Cooke who manages the community services in County Cork and Deirdre Lennon, Corporate Affairs Manager started to make links with Dublin Airport to support a visit where upon PJ could talk to those working there to see what supports are offered. PJ then met with representatives from Aer Lingus and Ryanair in the hopes of building emotional capacity and confidence. He is now planning his first holiday since the accident.



14. Catherine Selley - a Day in the life of a Service Manager

Currently I am employed as the Service Manager for Cheshire Ireland, Limerick Services.

My role as Service Manager also requires me to be the Person In Charge (PIC) in line with HIQA requirements. I am also the 'Complaints Officer' and a 'Designated Safeguarding Officer' for Limerick Cheshire Services.

I manage several teams within the service including Clinical, CSW's, Domestic, Catering, Therapy, Admin, Maintenance, Transport and CE Scheme. I ensure that for each team, SMART objectives are in place within which to develop our service. I also review the progress of these objectives on a regular basis.

Within my role, I am responsible for creating and developing good relationships with the people who use our services, their families, advocates, employees, colleagues, the public, HSE Disability Management Team, Confidential Recipient, CHO3 Safeguarding Team, The Gardaí, and all contacts within the broader disability sector.

I am responsible for the development and maintenance of communication systems between services, external funders, families, and wider stakeholders.

It is my role to ensure that the people who use our services are supported to create and maintain valued roles within their families, with friends and in the community.

It is my responsibility to ensure the service is compliant with all relevant statutory requirements, including regulatory requirements, adult safeguarding, Capacity Act, Health and Safety Legislation, employment practices and environmental protection legislation.

My role includes effectively managing the service through the appropriate use of resources in line with organisational objectives/KPIs.



It is my responsibility to ensure the development, implementation and management of the roster for our four Limerick Cheshire services, across different geographical areas, for both residential and community.

It is my responsibility to provide direction to the operational, nursing, senior support, general support and frontline teams regarding all aspects of service standards, care provision and delivery, ensuring that individualised Care Plans and goals are in place incorporating the needs and wishes of each service user.

I provide regular reports to the Regional Manager in relation to agreed objectives/ KPIs, operational matters and workforce development.

I hold regular team meetings and manage the performance of direct reports through 1:1 supervision meetings. I coach, mentor, and support the personal and professional development of the service team.

I am responsible for the recruitment, development, and retention of staff across the service. I manage the time, attendance, and absence of direct reports.

It is my responsibility to monitor all expenditure and budgets within the service, working closely with the Finance department on all budgetary matters.

I am responsible for ensuring the appropriate management of any volunteers to the service, in line with our national policy.

My role also involves the appropriate management of all CE scheme employees along with identifying risk areas across the services, in conjunction with my team and subsequently developing risk assessments to mitigate against same risks.

It is my responsibility to identify relevant training and development needs within the service and ensuring that this training is facilitated in conjunction with the national training dept.

I ensure the appropriate coordination and implementation of local fundraising activities. We have an annual fete and an annual walk with which we raise funds for our service.

I am responsible for the oversight and monitoring the implementation of actions arising from audit reports. It is also my responsibility to remain up to date on all Organisational policies, procedures, guidelines, and code of conduct.

Ultimately, it is my responsibility but also my passion and pleasure to ensure that all service users residing in our service have an excellent standard of care, are consulted about all aspects of their care and day to day life and are offered the same opportunities that all citizens of Ireland are subject to.



15. Remembering those that we have lost

Everyone at Cheshire Ireland would like to extend their deepest sympathies to the families, friends and staff members of those that we lost in 2022.



Ar dheis Dé go raibh a anam

16. Directors' Report

The directors present their report and the audited financial statements of the company for the year ended 31 December 2022.

Statement of directors' responsibilities

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

Irish law requires the directors to prepare financial statements for each financial year giving a true and fair view of the company's assets, liabilities, and financial position at the end of the financial year and the profit or loss of the company for the financial year. Under that law the directors have prepared the financial statements in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* and Irish law).

Under Irish law, the directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the company's assets, liabilities, and financial position as at the end of the financial year and the profit or loss of the company for the financial year.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether the financial statements have been prepared in accordance with applicable accounting standards and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.



The directors are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain the transactions of the company.
- enable, at any time, the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy; and
- enable the directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.

The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Principal activities

Cheshire Ireland is a not-for-profit organisation and a registered charity which provides a range of supported accommodation, respite, and other support services to adults with neurological conditions and physical disabilities. The HSE funds Cheshire Ireland directly to provide support services to people with disabilities living in residential group homes, supported housing and in their own homes, based on the agreement of annual service arrangements and plans.

Accounting records

The measures taken by the directors to secure compliance with the company's obligation to keep adequate accounting records are the use of appropriate systems and procedures and employment of competent persons. The accounting records are kept at Block 4, Bracken Business Park, Bracken Road, Sandyford Industrial Estate, Dublin 18.

Result for the year

The surplus for the financial year amounted to €252,166 (2021: deficit €715,099). The results for the year includes a non-cash depreciation charge of €547,705 (2021: €475,096), which relates to the depreciation of assets for which grants were received in previous years and credited directly to the capital reserve in the Balance Sheet (in compliance with historic DOHC accounting guidelines). In compliance with FRS102, there is no matching credit in the income statement in the current year to reflect the amortisation of the related grant. Income for the year was up €1,657,103 on prior year levels, increasing from €33,384,747 to €35,041,850. in the year. This is due to the crediting of once-off Capital Grants received in the year of €576,949 plus once-off Support Funding from HSE of €1,123,068. On the expenditure side, Cheshire experienced an increase in the payroll costs year on year of €135,272 primarily due to increased training hours following the lifting of Covid restrictions and increased employer pension contribution because of increased membership in the pension scheme. Non-pay related costs increased from €6.3m to €6.7m year on year mainly due to increased agency usage because of challenges with recruitment of qualified care staff.

What we do and who we serve

In 2022, the organisation operated in over 20 locations nationwide and employed over 737 individuals (whole time equivalent number of circa 499). During 2022, Cheshire Ireland provided a combination of supported accommodation places and 'own home' social support services together with respite breaks in a number of locations around the country to nearly 300 individuals.

In excess of 94% of Cheshire Ireland's core funding comes from the HSE. The remaining funding is generated through a combination of other state funding, donations, service user contributions and ward of court applications.

How we aspire to do our work

We are committed to developing our staff, facilities, and management processes to ensure we have the capability, knowledge and skills required to deliver cost effective, quality services in ways that respect every person's right, personal choice, and individuality.

Cheshire Ireland is committed to delivering person-centred, individualised services to its client group. This will be implemented through the design of services with each person who may be newly referred to us and in time with people living in our accommodation centres who wish to move to other living environments. In designing a service with an individual, it is essential that we



work with his/her circle of support, including key family members and friends, with advocates, with the HSE and other community and/or voluntary groups where necessary. As part of this service design process, we have learned that very few people with disabilities now choose to get their supports in large shared-living environments, but prefer either to continue living with their families, in their own homes or in adapted houses close to family and their community. Those who would prefer to share, indicate that their preference is to share with one or two people of similar ages with similar interests, rather than a larger group, many of whom could have little in common.

Board members

The members of the Board are listed on page 2. The following directors retired during the year or in the period since the balance sheet date:

Sebastian Hamilton Retired January 25th, 2023

The Chairman would like to thank all members and former members of the Board for their ongoing commitment to Cheshire Ireland.

Principal risks and uncertainties & future developments

Apart from COVID-19 and Ukraine, (dealt with below) Cheshire Ireland has been faced with significant challenges in recent years, largely due to increasing competition from private care providers in the market. This has resulted in a decreasing "pool" of potential, suitable candidates for care & support roles in the organisation. Static funding levels for a population of service users with significantly increasing needs has also proved to be a major challenge in the current year and, indeed, will continue to be an escalating challenge in the future. The expansion of HIQA's remit to the disability sector brought further increased financial and operational pressure to bear on Cheshire Ireland. The Board and Executive of Cheshire Ireland are in a continuing engagement with HSE Disability Services, at a local level and nationally, to ensure that funding is provided in line with service requirements.

The primary focus for both the Board and Senior Management is to ensure the economic stability of the organisation for current and prospective future service users.

COVID-19

The financial impact of COVID-19 on Cheshire Ireland has been kept to a minimum because of support from local HSE offices with regard to the supply of PPE. The lifting of restrictions in 2022 did not have any significant impact on the services supported by Cheshire Ireland.

Ukraine

The Russian invasion of Ukraine, which commenced in February 2022, is causing a humanitarian crisis as well as significant market disruption and it is leading to higher inflation and energy supply issues, particularly for energy and commodities. It increases macroeconomic risks in Ireland and globally. The directors will continue to monitor the situation.

Going Concern

Cheshire Ireland continues to operate in an environment with significant funding restraints. The results for 2022 show an operating surplus before depreciation of €799,871 (2021: Deficit €240,003). It is important to emphasise that, without the inclusion of the once off inflationary funding of €1.1M received in 2023 for 2022 cost of living increases, the result for 2022 would be a significant deficit. The company had net current liabilities of €1.9 million at 31 December 2022 (2021: €1.97million) and net assets at 31 December 2022 of €13 million (2021: €12.8million).

Based on the levels of funding from the Health Service Executive (HSE) as agreed in the individual service arrangements for 2023 along with the commitment from HSE National Office regarding Cheshire Ireland's ongoing funding levels, the company has forecast a break-even position for 2023. Our projected cashflow to 31 December 2023, demonstrates that the organisation will be able to make its future commitments as they fall due. The board and the executives of Cheshire Ireland continue to engage with the HSE at a national and local level with regard to funding levels.

After making enquiries, and having considered the forecasts and planned actions, the directors believe that it is appropriate to prepare the financial statements on a going concern basis.

Transactions involving directors

There are no contracts or arrangements of any significance in relation to the business of the company in which the directors had any interest, as defined in the Companies Act 2014, at any time during the year ended 31 December 2022.

Directors' and secretary's interests in shares and debentures

The directors and secretary had no interests in the shares or debentures of the company or any other related company at 31 December 2022.





Political donations

There were no political donations in the year requiring disclosure.

Subsequent events

There were no subsequent events affecting the company post year-end.

Regulation of Cheshire residential services

Since 2013 most of Cheshire Ireland's residential services are now deemed as designated centres under the Health Act 2007 (Registration of Designated Centres for Children and Adults with Disabilities) Regulations 2013. As a consequence, these designated centres must work and take actions to become registered with HIQA and to become compliant with the regulations and the national standards for residential services for children and adults with disabilities 2013. All designated services are registered with HIQA and are subject to regular inspection by both Cheshire Ireland internal auditors and HIQA. All services work continuously to remain compliant with all recommendations arising from these inspections.

Dividends

No dividends are proposed.

Research and development

The company does not carry out any commercial research and development.

Branches

The company does not have any branches outside Ireland.
A list of the company locations is included as note 19.

Business review

As set out in note 5 in the financial statements the environment for the company remains challenging.

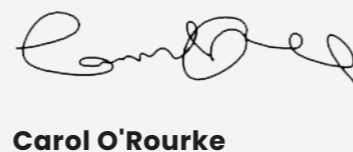
Auditors

The auditors, PricewaterhouseCoopers, were re-appointed during the year and will continue as auditors in accordance with section 160 of the Companies Act, 2014.

Directors



Kieran J Timmins



Carol O'Rourke

17. Independent Auditors' Report

To the members of The Cheshire Foundation in Ireland

Report on the audit of the financial statements

Opinion

In our opinion, The Cheshire Foundation in Ireland's financial statements:

- give a true and fair view of the company's assets, liabilities and financial position as at 31 December 2022 and of its surplus and cash flows for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Irish law); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

We have audited the financial statements, included within the Directors' Report and Financial Statements, which comprise:

- the Balance Sheet as at 31 December 2022;
- the Income and Expenditure Account and Statement of Comprehensive Income for the year then ended;
- the Statement of Cash Flows for the year then ended;
- the Statement of Changes in Equity for the year then ended; and
- the notes to the financial statements, which include a description of the significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)") and applicable law.

Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





Independence

We remained independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, which includes IAASA's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

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 on which the financial statements are authorised for issue.

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.

However, because not all future events or conditions can be predicted, this conclusion is not a guarantee as to the company's ability to continue as a going concern.

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

Reporting on other information

The other information comprises all of the information in the Directors' Report and Financial Statements other than the financial statements and our auditors' report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of 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 based on these responsibilities.

With respect to the Directors' Report, we also considered whether the disclosures required by the Companies Act 2014 have been included.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (Ireland) and the Companies Act 2014 require us to also report certain opinions and matters as described below:

- In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' Report for the year ended 31 December 2022 is consistent with the financial statements and has been prepared in accordance with applicable legal requirements.
- Based on our 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' Report.

Responsibilities for the financial statements & the audit

Responsibilities of the directors for the financial statements

As explained more fully in the Statement of Directors' Responsibilities set out on page 3, the directors are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

The directors are also responsible 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 as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations or have no realistic alternative but to do so.





Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our audit testing might include testing complete populations of certain transactions and balances, possibly using data auditing techniques. However, it typically involves selecting a limited number of items for testing, rather than testing complete populations. We will often seek to target particular items for testing based on their size or risk characteristics. In other cases, we will use audit sampling to enable us to draw a conclusion about the population from which the sample is selected.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at: bit.ly/IAASA_auditors_responsibilities

This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with section 391 of the Companies Act 2014 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Other required reporting

Companies Act 2014 opinions on other matters

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.

Other exception reporting

Directors' remuneration and transactions

Under the Companies Act 2014 we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of that Act have not been made. We have no exceptions to report arising from this responsibility.

Aisling Fitzgerald

for and on behalf of PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm, Dublin

26th July 2023





18. Income & Expenditure account

For the Financial Year Ended 31 December 2022

	Notes	2022 €	2021 €
Income	6	35,041,850	33,384,747
Operating expenditure			
Particulars of staff	7&9	(27,462,073)	(27,326,801)
Other operating expenses		(6,761,435)	(6,280,142)
Interest payable and similar charges		(18,471)	(17,809)
Operating surplus/(deficit) before depreciation and amortisation		(799,871)	(240,005)
Depreciation	10	(547,705)	(475,094)
Operating surplus/(deficit) for financial year	8	(252,166)	(715,099)

19. Statement of Comprehensive Income

For the Financial Year Ended 31 December 2022

	Notes	2022 €	2021 €
Operating (deficit)/surplus for the financial year	8	252,166	(715,099)
Transfers between reserves to reflect amortisation of previously recognised capital grants		759,131	759,239
Other comprehensive income for the financial year		–	–
Total comprehensive income for the financial year		1,011,297	44,140

20. Balance Sheet

As at 31 December 2021

	Notes	2022 €	2021 €
Fixed assets			
Tangible assets	10	15,255,565	15,047,696
		<u>15,255,565</u>	<u>15,047,696</u>
Current assets			
Debtors and prepayments	11	2,229,180	1,559,012
Cash at bank and in hand		2,104,1021	2,045,171
		<u>4,333,282</u>	<u>3,604,183</u>
Creditors (amounts falling due within one year)	12	(6,282,185)	(5,576,307)
Net current liabilities		(1,948,903)	(1,972,124)
Total assets less current liabilities		<u>13,306,662</u>	<u>13,075,572</u>
Creditors (amounts falling due after more than one year)	13	(257,968)	(279,051)
		<u>13,048,694</u>	<u>12,796,521</u>
Capital and reserves			
Represented by			
Revenue reserve		(5,662,264)	(6,673,561)
Special reserve		526,540	526,540
Capital funding reserve		3,584,986	3,754,864
Capital grants reserve		20,530,830	21,120,078
Fundraising, bequests, and donations reserve		1,525,112	1,525,110
Community transition reserve		3,561,217	3,561,217
Revaluation reserve		(11,017,727)	(11,017,727)
Total equity		<u>13,048,694</u>	<u>12,796,521</u>

On behalf of the board


Kieran J Timmins


Carol O'Rourke



21. Statement of Changes in Equity

For the Financial Year Ended 31 December 2021

	Revenue reserve	Capital funding reserve	Community transition reserve	Fundraising, bequests & donation reserve	Capital grants reserve	Special reserve	Revaluation reserve	Total
Balance at 1 January 2021	(6,717,701)	3,924,853	3,561,217	1,525,110	21,709,327	526,540	(11,017,727)	13,511,619
Deficit for the financial year	(715,099)	-	-	-	-	-	-	(715,099)
Transfer between reserves to reflect amortisation of previously recognised capital grants in reserves	759,239	(169,990)	-	-	(589,249)	-	-	-
Other comprehensive income for the financial year	-	-	-	-	-	-	-	-
Total comprehensive income for the financial year	44,140	(169,990)	-	-	(589,249)	-	-	(715,099)
Transfer to profit and loss account	-	-	-	-	-	-	-	-
Total transactions recognised directly in equity	-	-	-	-	-	-	-	-
Balance at 31 December 2021	(6,673,561)	3,754,863	3,561,217	1,525,110	21,120,078	526,540	(11,017,727)	12,796,521

22. Statement of Changes in Equity

For the Financial Year Ended 31 December 2022

	Revenue reserve	Capital funding reserve	Community transition reserve	Fundraising, bequests & donation reserve	Capital grants reserve	Special reserve	Revaluation reserve	Total
Balance at 1 January 2022	(6,673,561)	3,754,863	3,561,217	1,525,112	21,120,078	526,540	(11,017,727)	12,796,521
Surplus for the financial year	252,166	-	-	-	-	-	-	252,166
Transfer between reserves to reflect amortisation of previously recognised capital grants in reserves	759,131	(169,882)	-	-	(589,249)	-	-	-
Other comprehensive income for the financial year	-	-	-	-	-	-	-	-
Total comprehensive income for the financial year	1,011,297	(169,882)	-	-	(589,249)	-	-	252,166
Net receipts	-	-	-	-	-	-	-	-
Transfer to profit and loss account	-	-	-	-	-	-	-	-
Total transactions recognised directly in equity	-	-	-	-	-	-	-	-
Balance at 31 December 2020	(5,662,264)	3,584,986	3,561,217	1,525,112	20,530,830	526,540	(11,017,727)	13,408,694



23. Statement of Cash Flows

For the Financial Year Ended 31 December 2022

	Notes	2022 €	2021 €
Cash flow from operations	14	851,111	(302,066)
Income taxes paid		-	-
Net cash generated from / (used in) operating activities		851,111	(302,066)
Cash flows from investing activities			
Purchases of tangible fixed assets		(755,572)	(160,501)
Proceeds from disposal of tangible fixed assets		1,346	2,500
Interest received		-	-
Net cash used in investing activities		(754,226)	(158,001)
Cash flows from financing activities			
Repayment of bank borrowings		(21,083)	2,500
Interest paid		(16,871)	(12,608)
Net cash used in financing activities		(37,954)	(31,577)
Net increase/(decrease) in cash and cash equivalents		58,931	(491,644)
Cash and cash equivalents at 1 January		2,013,599	2,505,243
Cash and cash equivalents at 31 December		2,072,530	2,013,599
Cash and cash equivalents consists of:			
Cash at bank and in hand		2,104,102	2,045,171
Bank overdraft		(31,572)	(31,572)
Cash and cash equivalents		2,072,530	2,013,599

24. Notes to the Financial Statements

1 General information

The Cheshire Foundation in Ireland ('the company') is a not-for-profit organisation and a registered charity which provides a range of supported accommodation, respite, and other support services to adults with neurological conditions and physical disabilities. The HSE funds Cheshire Ireland directly to provide support services to people with disabilities living in residential group homes, supported housing and in their own homes, based on the agreement of annual service arrangements and plans.

The Cheshire Foundation in Ireland is incorporated as a company limited by guarantee in the Republic of Ireland. The address of its registered office is Unit 23, IFC House, Fashion City, Ballymount Road Upper, Dublin 24 D24 PD6H.

These financial statements are the company's separate financial statements for the financial year beginning 1 January 2022 and ending 31 December 2022.

2 Statement of compliance

The entity financial statements have been prepared on a going concern basis as set out in note 5 and in accordance with Irish GAAP (accounting standards issued by the Financial Reporting Council of the UK. The entity financial statements comply with Financial Reporting Standard 102, *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (FRS 102) and the Companies Act 2014.

3 Summary of significant accounting policies

The significant accounting policies used in the preparation of the entity financial statements are set out below. These policies have been consistently applied to all financial years presented, unless otherwise stated.

(a) Basis of preparation

The entity financial statements have been prepared under the historical cost convention, as modified by the measurement of freehold land and buildings at their value in use on transition to 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 end of the financial year. It also requires the



directors to exercise its 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.

(b) Foreign currency

(i) Functional and presentation currency

The company's functional and presentation currency is the euro, denominated by the symbol "€".

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At the end of each financial year foreign currency monetary items are translated to Euro using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at exchange rates at the end of the financial year of monetary assets and liabilities denominated in foreign currencies are recognised in the profit and loss account.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the profit and loss account within 'interest receivable and similar income' or 'interest payable and similar charges' as appropriate. All other foreign exchange gains and losses are presented in the profit and loss account within 'other expensing expenses'.

(c) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities. Cash and cash equivalents are initially measured at transaction price and subsequently measured at amortised cost.

Bank deposits which have original maturities of more than three months are not cash and cash equivalents and are presented as current asset investments.

(d) Financial instruments

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

(i) Financial assets

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

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

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

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

Other financial assets, including investments in equity instruments which are not subsidiaries, associates, or joint ventures, are initially measured at fair value, which is normally the transaction price.

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





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

(ii) Financial liabilities

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

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

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

Preference shares, which result in fixed returns to the holder or are mandatorily redeemable on a specific date, are classified as financial liabilities. The dividends on these preference shares are recognised in profit or loss within 'interest payable and similar charges.

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.

(iii) Derivatives

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments.

Derivatives are initially recognised at fair value on the date the derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in profit or loss in finance costs or income as appropriate.

The company does not apply hedge accounting for interest rate swaps or forward foreign exchange contracts.

(iv) Offsetting

Financial assets and liabilities are offset, and the net amounts presented in the financial statements when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

(e) 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 a defined contribution pension plan).

(i) Short term employee benefits

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





(ii) Post-employment benefits

Defined contribution plan

The company operates a defined contribution plan for certain employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity and has no legal or constructive obligation to pay further contributions or to make direct benefit payments to employees if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The assets of the plan are held separately from the company in independently administered funds. The contributions to the defined contribution plan are recognised as an expense when they are due. Amounts not paid are included in accruals in the balance sheet.

(f) Income tax

As a registered charity the company is net subject to income tax.

(g) Revenue registration

Donations, bequests and gifts

Donations, bequests, and gifts used for specific revenue purposes are shown as income in the relevant accounting period in which the related expenditure is incurred.

Donations, bequests, and gifts received for prescribed purposes are applied as prescribed unless the Company is not in a position to do so. In such circumstances they are applied for the overall charitable objectives of the Company as determined by the directors.

Capital donations, bequests and gifts are credited to the Capital Funding Reserve and amortised/released to the Income and Expenditure Account on the same basis as the related asset is depreciated.

General donations, bequests and gifts are credited to the Fundraised, bequests and donations reserve.

(h) Fixed assets and depreciation

Purchased fixed assets are recorded at cost. Fixed assets received by way of gift are capitalised at a reasonable estimate of their value to the company.

Land and buildings are stated at value in use. Land is not depreciated. Depreciation on other tangible assets is provided at rates calculated to write off the cost or value of the assets over their estimated useful lives. The rates and methods of depreciation are as follows:

Buildings – 2% straight line

Fixtures, fittings, furniture and equipment – 12½% straight line

Motor vehicles – 20% straight line

Computer equipment – 33⅓% straight line

(i) Grants

Grants received to fund capital expenditure, including capital assistance schemes are credited to the Capital Grants Reserve. Grants and assistance to fund non-capital expenditure are credited to income and expenditure in the period in which the related expenditure is incurred. Grants and assistance due but not received at year end are included as “Grants receivable” in the balance sheet. Grants and assistance received which relate to the funding of expenditure not incurred at year end are deferred and included under “Grants received in advance” in the balance sheet.

(j) Leases

Operating lease costs are charged to the income and expenditure account as incurred.

4 Critical accounting judgements and estimation uncertainty

Estimates and judgements made in the process of preparing the 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.

(a) Critical judgement in applying the entity’s accounting policies

The following judgement, apart from those involving estimates, made by the directors has had significant effect on the amounts recognised in the entity financial statements.





(i) Freehold land and buildings

Property is stated at value in use.

(b) Critical accounting estimates and assumptions

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) Useful economic lives of tangible fixed assets

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 10 for the carrying amount of the tangible fixed assets and note 3(h) for the useful economic lives for each class of tangible fixed assets.

(ii) Impairment of debtors

The directors make an assessment at the end of each financial year of whether there is objective evidence that a debtor is impaired. When assessing impairment of 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 11 for the net carrying amount of the debtors.

5 Going concern

The company achieved an operational surplus in 2022. The company had net current liabilities of € 1.9 million at 31 December 2022 (2021: €1.97million) and net assets at 31 December 2022 of €13million (2021: €12.8million). The net current liabilities include a number of deferred income obligations and other accruals which are not anticipated to have a cash outflow impact over the next 12 months, and therefore this impacts positively on the overall cashflow for the organisation.

Despite the net current liabilities portrayed on the balance sheet the company is confident that it has adequate cash to meet liabilities as they fall due through the end of 2024. For 2023 the company is forecast to breakeven based on committed levels of funding from the Health Service Executive (HSE) as agreed in the individual service arrangements for 2023. The board and executives of Cheshire Ireland continue to engage with the HSE at a national and local level with regards to funding levels.

Having considered the forecasts and planned actions, the directors believe that it is appropriate to prepare the financial statements on a going concern.

6 Income

	2022 €	2021 €
Health Service Executive (HSE) funding	32,258,878	31,451,208
FAS income	675,413	722,117
Receipts from service users	734,284	731,452
Profit on sale of Fixed Assets	1,346	2,500
Sundry income	158,151	105,249
Ward of court	193,092	261,869
Fundraising, bequests and donations	443,737	75,696
Transfer from capital grants (HSE & Other)	576,949	34,656
	35,041,850	33,384,747





7 Particulars of staff

	2022 No.	2021 No.
The average number of persons employed by the company during the financial year was:	499	444

The Senior Management Team of Cheshire Ireland was paid based on Department of Health and Children/Civil Service consolidated pay scales that were introduced on 1 January 2010.

From 1 July 2014, the Senior Management Team salaries were aligned to those applicable under the Haddington Road Agreement. The following tables' sets out the salary range for those paid in excess of €65,000 in 2022 along with employer pension contributions and other benefits.

Number of staff	Salary Range €	Employer's pension contribution €	Other benefits (company vehicle)€
2	65,001 - 70,000	4,591	-
1	70,001 - 75,000	-	-
2	75,001 - 80,000	5,360	-
2	80,001 - 85,000	5,748	-
4	85,001 - 90,000	23,766	-
4	90,001 - 99,000	26,530	-

Staff costs comprise:

	2022 €	2021 €
Wages and salaries	24,122,538	23,843,383
Social insurance costs	2,591,503	2,567,520
Other retirement benefit costs	746,599	702,084
Redundancy Costs (Note 9)	1,433	213,814
	27,462,073	27,326,801

Other retirement benefit costs comprise:

Defined contribution scheme pension costs	746,599	702,084
	746,599	702,084

8 Operating surplus/(deficit) for the financial year after charging

	2022 €	2021 €
Directors' remuneration	Nil	Nil
Auditors' remuneration		
Remuneration (including expenses) for the statutory audit and other services carried out by the company's auditors is as follows:		
Audit of individual financial statements	52,275	46,740
Other assurance services	-	-
Tax advisory services	-	-
Other non audit services	-	-
	52,275	46,740

*Operating surplus/(deficit) for the year includes a depreciation charge of €547,705 (2021: €475,094) but excludes the amortisation of capital grants previously recognised in full in reserves. A transfer between the capital grants reserve and the revenue reserve amounting to €759,131 (2021: €759,239) has been made within the Statement of Changes in Equity on page 13 to reflect the amortisation of previously recognised capital grants.

9 Redundancy costs

The Financial Statements include redundancy costs of €1,433 (2021: €213,814) in the year to 31 December 2022.





10 Tangible assets

	Land and buildings €	Fixtures, fittings, furniture & equipment €	Motor vehicles €	Computer equipment €	Total €
Cost or valuation					
At 1 January 2021	30,612,139	8,000,978	2,093,512	852,201	41,558,831
Additions	-	239,593	515,980	-	755,573
Disposals	-	-	-	-	-
At 31 December 2022	<u>30,612,139</u>	<u>8,240,571</u>	<u>2,609,492</u>	<u>852,201</u>	<u>42,314,404</u>
Accumulated depreciation					
At 1 January 2021	16,147,645	7,611,405	1,974,954	777,130	26,511,135
Charge for year	305,362	124,360	81,292	36,691	547,705
Disposals	-	-	-	-	-
At 31 December 2021	<u>16,453,007</u>	<u>7,735,765</u>	<u>2,056,246</u>	<u>813,821</u>	<u>27,058,839</u>
Net book value					
At 31 December 2020					
Cost	30,612,139	8,000,978	2,093,512	852,202	41,558,831
Accumulated depreciation	<u>(16,147,645)</u>	<u>(7,611,405)</u>	<u>(1,974,954)</u>	<u>(777,130)</u>	<u>(26,511,135)</u>
	<u>14,464,494</u>	<u>389,573</u>	<u>118,558</u>	<u>75,071</u>	<u>15,047,696</u>
At 31 December 2021					
Cost	30,612,139	8,240,571	2,609,492	852,202	42,314,404
Accumulated depreciation	<u>(16,453,007)</u>	<u>(7,735,765)</u>	<u>(2,056,246)</u>	<u>(813,821)</u>	<u>(27,058,839)</u>
	<u>14,159,132</u>	<u>504,806</u>	<u>553,246</u>	<u>38,380</u>	<u>15,255,565</u>

As set out in the accounting policies in note 3 (h) the Company policy is to value land and buildings on an existing use basis under FRS 102.

11 Debtors and prepayments

	2022 €	2021 €
Amounts due from Health Service Executive	1,717,055	971,576
Prepaid expenses and other debtors	512,018	587,466
Amounts due from service users	107	(30)
	<u>2,229,180</u>	<u>1,599,012</u>

Trade debtors are stated after impairment of €256,865 (2021: €244,671).

12 Creditors (amounts falling due within one year)

	2022 €	2021 €
Bank loans and overdrafts	31,572	31,572
Trade creditors	1,211,410	1,209,203
Health Service Executive - deferred income	2,634,035	1,572,359
Taxation and social insurance costs - PAYE/PRSI	762,351	817,584
Accruals	<u>1,642,817</u>	<u>1,945,589</u>
	<u>6,282,185</u>	<u>5,576,307</u>

Certain suppliers have reserved title to goods supplied. Since the extent to which these creditors are effectively secured at any time depends on a number of conditions, the validity of some of which is not readily determinable, it is not possible to indicate how much of the above amount was effectively secured by reservation of title.

Tax and social insurance are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

Trade and other creditors are payable at various dates in accordance with the suppliers usual and customary credit terms.





13 Creditors (amounts falling due after more than one year)

	2022 €	2021 €
Bank loan	257,968	279,051
Maturity of debt		
In one year or less, or on demand	31,572	31,572
In more than one year, but not more than two years	63,144	63,144
In more than two years, but not more than five years	157,860	157,860
In more than five years	5,392	26,475
	257,968	279,051

Ulster Bank has a registered charge on three properties as security to the above loan.

The company's total bank loans at 31 December 2022 were €257,968 (2021: €279,051), representing borrowings drawn down under the company's term loan. The loan is subject to interest at a rate of 3.5% plus bank cost of funds (2021: 3.5%). The loan is due for repayment in quarterly instalments over the next 16 years.

14 Cash generated from/(absorbed by) operations

	2022 €	2021 €
Surplus/(deficit) for the financial year	252,166	(715,099)
Net interest expense	16,871	12,609
Depreciation of tangible fixed assets	547,705	475,094
Profit on disposal of tangible fixed assets	(1,346)	(2,500)
Working capital movements:		
- (increase)/decrease in debtors	(670,167)	(238,661)
- increase in creditors	705,882	166,491
Cash inflow/(outflow) from operating activities	851,111	(302,066)

15 Taxation

No tax liability arises because of the charitable status of the company.

16 Legal status of the company

(i) In accordance with Section 24 of the Companies Act 2014, the company is exempt from including the word "Limited" in its name. The company is limited by guarantee (€1.27 per member) and has no share capital.

(ii) The company, as a charity, is exempt from the reporting and disclosure requirements of the Companies (Amendment) Act 2014.

17 Pension commitments

A defined contribution pension scheme is operated in respect of eligible employees. The assets of the scheme are held separately from those of the Foundation in independently administered funds. The cost of these pension commitments, as outlined in note 7 are 2022: € 746,599 (2021: €702,084).

18 Key management compensation

Key Management is defined in Cheshire Ireland as the Board of Trustees as noted in Directors and Other Information on page 2 of these Financial Statements plus the Executive Team. The Executive Team was established in November 2015 following a review of management structures that were previously in place. The Executive Team of Cheshire Ireland consists of the following positions:

- Chief Executive Officer
- Head of Operations
- Chief Financial Officer
- Head of HR & Quality
- Legal Manager
- Head of Clinical Services

The Board of Trustees provide all their time to Cheshire Ireland on a voluntary basis and receive no expenses of any kind.

The compensation paid or payable to key management for employee services is shown below:

	2022	2021
Salaries and other short-term benefits	524,892	509,564
Post-employment benefits	-	-
Share-based payments	-	-
Total key management compensation	524,892	509,564





19 Branches

During 2020 the Foundation carried out its activities principally through the following:

- Central Office, Dublin 18
- Ardeen Cheshire Home, Shillelagh, Co. Wicklow
- Abbey View Residences, Co. Sligo
- Blackrock Cheshire, Cross Avenue, Co. Dublin
- Cara Cheshire House, Phoenix Park, Dublin 20
- Cheshire Community Living – South, at locations in:
 - South Dublin City and County
 - Co. Wicklow
- Cheshire Community Living – North, at locations in:
 - North Dublin City and County
(including former residents of Richmond Cheshire Home)
 - Dundalk, Co. Louth
 - Navan, Co. Meath (service provision ceased in Navan in July 2012, however Cheshire still retains ownership of properties in Navan)
- Cork Supported Accommodation Service, Cork City and County
- Donegal Cheshire Apartments, Letterkenny, Co. Donegal
- Eaglewood Cheshire, Dun Laoghaire, Co. Dublin
- Community Services, Ballina, Co. Mayo
- Galway Cheshire House, Curragrean, Galway
- Greystones Cheshire, Greystones, Co. Wicklow
- Kerry Cheshire, Killarney, Co. Kerry
- Newbridge Respite Centre, Newbridge, Co. Kildare
- O'Dwyer Cheshire Home, Bohola, Co. Mayo
- Rathfredagh Cheshire Home, Newcastlewest, Co. Limerick
- St. Laurence Cheshire Home, Cork
(Provide staff under management of Enable Ireland)
- St. Patrick's Cheshire Home, Tullow, Co. Carlow
(Community based over 3 sites)
- Waterford Cheshire, St. John's Hill, Waterford

20 Post balance sheet events

There were no post balance sheet events.

21 Reserves

Special reserve

The High Court decided on 28 November 2011 that certain funds held by Cheshire Ireland (amounting to €2,791,114) which had restrictions as to their application, could forthwith be applied by Cheshire Ireland without restriction in the furtherance of its general charitable purposes. These funds have been transferred into a Special Reserve account and all proposals in relation to the application of these funds shall require Board approval.

The community transition reserve

The net surplus on the sale of Richmond Cheshire House and the release of the related capital funding reserves and capital grant reserves have been transferred to the Community Transition Reserve.

The Community Transition Reserve has been established to set aside funds to finance the very significant costs of transitioning from congregated to community-based settings, in accordance with Board and HSE Policy, "Time to move on from congregated settings". The funding of this reserve may include surpluses realised on the disposal of Congregated properties and transfers from other reserves as the Board may deem appropriate to meet its policy objective.

All proposals related to the application of these funds shall require Board approval.

Capital grants reserve

Deeds of charge have been registered by several Health Services Executive Boards and Local Authorities in respect of grants advanced to a number of the Cheshire centres. Grants may become repayable in the event that the conditions contained in the grant agreements are not adhered to.





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