



AISÉIRÍ

Aiséirí Cahir Limited

**Directors' report and financial statements
Year ended 31 December 2014**

Registered number: 506175



Aiséirí Cahir Limited

Directors' report and financial statements

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Aiséirí Cahir Limited

Directors and other information

Directors	Ronan Fawsitt Anne McMahon Mary White Pat McLoughlin Francis Hutchinson Jerome Casey Anthony Walsh John O'Donoghue Mark Doyle Maurice Casey Peter Kieran Jacinta Culliton
Secretary	Mary Hennessy
Bankers	Bank of Ireland Cahir
Auditor	KPMG 1 Stokes Place St Stephen's Green Dublin 2
Registered office	Aiséirí Cahir Limited Townspark Cahir Co. Tipperary
Charity number	CHY 20096

Aiséiri Cahir Limited

Directors' report

The directors present their annual report together with the audited financial statements of Aiséiri Cahir Limited ("the company") for the year ended 31 December 2014.

Principal activities and business review (including principal risks and uncertainties)

Aiséiri Cahir Limited, was set up in 2011 as a wholly owned subsidiary of Aiséiri, ('the Corporation') to take over from the trustees of Aiséiri as a going concern the business of carrying on the treatment centre at Townspark, Cahir, Co. Tipperary.

In 2013 the remaining treatment centres of Aiséiri Wexford, Céim Eile and Aislínn Adolescent Centre were united into one company. The decision by the Founders and Trustees of Aiséiri to make this decision and to devolve policy direction to the New Board could only be described as radical and courageous.

By bringing the experience of these four treatment centres together, we can now provide comprehensive care for people and their families who are dealing with alcohol, drug and gambling addiction. It is now a merged and strengthened treatment and rehabilitation service.

Our vision is "Aiséiri believe in the priceless potential of people and that recovery from addiction is possible for everyone".

As part of this process Paul Conlon was appointed as Chief executive in 2013 with the brief of ensuring that Aiséiri moved into this new phase as smoothly as possible, bearing in mind that the client is the most important part of the service but that we operate in a financially prudent way.

Like every other part of our society, Aiséiri suffered major impacts of a very difficult economic environment. The survival of the organisation necessitated significant changes.

The challenge during 2013 was to consolidate the four separate units into one cohesive working unit, sharing resources and putting Aiséiri on a viable path for the future.

Staffing and roles within the organisation were changed so that optimum results could be achieved. The staff rose to this challenge and the changes were put into place before year end. As a Board we are particularly aware of how challenging this has been for the people who directly deliver the services.

Governance was high on the agenda and Aiséiri has adopted and signed up to the Governance Code for all Community and Voluntary Organisations.

A three year Strategic Plan was also a priority and to ensure that all areas were included, an intensive consultation took place in the four Centres, with our Boards of Directors and Trustees, current and former clients, family members, community and partner organisations, funders and policy makers. This strategy was agreed and launched by Minister Alex White in March 2014.

The challenge going forward is to keep Aiséiri financially viable but to continue to offer treatment to persons without resources. To this end a fundraising strategy is next on the agenda.

Aiséirí Cahir Limited

Directors' report *(continued)*

Principal activities and business review (including principal risks and uncertainties) *(continued)*

The changes are now bedding down and the transition phase is nearly complete. We will now have to build on our strengths and move forward offering the best care possible for the addicted person and their family.

This has been an exciting and challenging period and I am looking forward to continue to work with the organisation and to bring the Strategic Plan to fruition.

I would like to thank my colleagues on the Board for their commitment and support during 2014 and to the staff and volunteers for all the work that goes into keeping Aiséirí a leader in the field of addiction treatment.

As a result the statement of income and expenditure and balance sheet at 31 December 2014 combine the results of the four treatment centres.

The directors consider any events that could lead to a withdrawal of grant aid and/or contributions and donations as the principal financial risk faced by the company.

Results for the year

In the year to 31 December 2014, the company recorded a (deficit)/surplus of (€176,074) (2013: surplus €31,637).

No dividends or transfers to reserves are recommended by the directors.

Directors, secretary and their interests

On 25 June 2014, Colette Cullinan retired as director. On 23 June 2014, Maureen Fahey retired as secretary and Mary Hennessey was appointed as secretary.

The directors did not have any interest in the shares of the company at 31 December 2014.

Accounting records

The directors believe that they have complied with the requirements of Section 282 of the Companies Act 2014 with regard to adequate accounting records by employing personnel with appropriate expertise and by providing adequate resources to the financial function. The company's accounting records are maintained at Aiséirí Cahir Limited, Townspark, Cahir, Co. Tipperary.

Political donations

The company has made no political donations during the year.



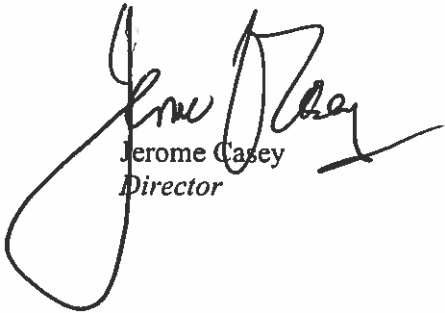
Aiséirí Cahir Limited

Directors' report *(continued)*

Auditor

In accordance with Section 383(2) of the Companies Act 2014, the auditor, KPMG, Chartered Accountants, will continue in office.

On behalf of the board



Jerome Casey
Director



Tony Walsh
Director

25 September 2015

Aiséirí Cahir Limited

Statement of directors' responsibilities in respect of the Directors' Report and the financial statements

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

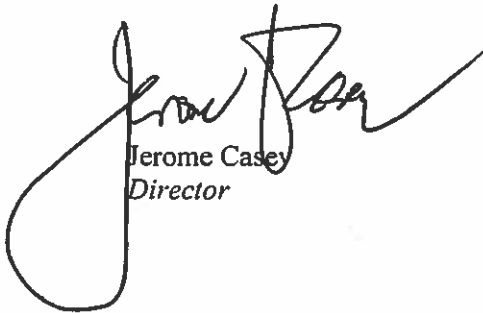
Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company and of its profit or loss for that 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 applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a Directors' Report that complies with the requirements of the Companies Act 2014.

On behalf of the board



Jerome Casey
Director



Tony Walsh
Director



KPMG
Audit
1 Stokes Place
St. Stephen's Green
Dublin 2
Ireland

Independent auditor's report to the members of Aiséirí Cahir Limited

We have audited the financial statements ("financial statements") of Aiséirí Cahir Limited for the year ended 31 December 2014 which comprise the profit and loss, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

Opinions and conclusions arising from our audit

1 Our opinion on the financial statements is unmodified

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2014 and of its deficit for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

2 Our conclusions on other matters on which we are required to report by the Companies Act 2014 are set out below

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

In our opinion the information given in the Directors' Report is consistent with the financial statements.

3 We have nothing to report in respect of matters on which we are required to report by exception

ISAs (UK & Ireland) require that we report to you if, based on the knowledge we acquired during our audit, we have identified information in the annual report that contains a material inconsistency with either that knowledge or the financial statements, a material misstatement of fact, or that is otherwise misleading.

In addition, the Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made.

Independent auditor's report to the members of Aiséirí Cahir Limited *(continued)*

Basis of our report, responsibilities and restrictions on use


As explained more fully in the Statement of Directors' Responsibilities set out on page 5, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors.

An audit undertaken in accordance with ISAs (UK & Ireland) involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Whilst an audit conducted in accordance with ISAs (UK & Ireland) is designed to provide reasonable assurance of identifying material misstatements or omissions it is not guaranteed to do so. Rather the auditor plans the audit to determine the extent of testing needed to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements does not exceed materiality for the financial statements as a whole. This testing requires us to conduct significant audit work on a broad range of assets, liabilities, income and expense as well as devoting significant time of the most experienced members of the audit team, in particular the engagement partner responsible for the audit, to subjective areas of the accounting and reporting.

Our report is made solely to the Company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.



C. Byrne
for and on behalf of
KPMG
Chartered Accountants, Statutory Audit Firm
1 Stokes Place
St. Stephen's Green
Dublin 2

25 September 2015

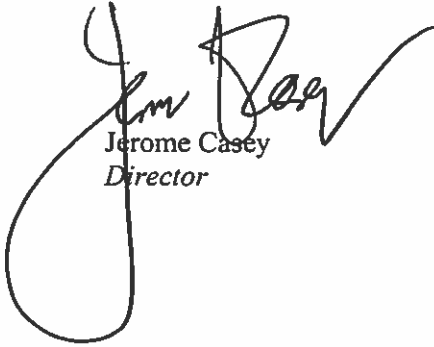
Aiséirí Cahir Limited

Statement of income and expenditure for the year ended 31 December 2014


	<i>Note</i>	2014 €	2013 €
Income	3	4,058,385	3,730,201
Expenses		(4,471,843)	(4,248,564)
Net operating deficit		(413,458)	(518,363)
Other income			
Contribution from Aiséirí	13	237,384	230,000
Contribution from other treatment centres	13	-	320,000
Total other income		237,384	550,000
(Deficit)/surplus for the year	12	(176,074)	31,637

There are no recognised gains or losses other than the (deficit)/surplus for the year. The (deficit)/surplus arises from continuing activities.

On behalf of the board



Jerome Casey
Director



Tony Walsh
Director

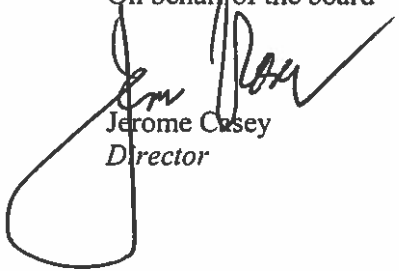
Aiséirí Cahir Limited

Balance sheet

as at 31 December 2014

	<i>Note</i>	2014 €	2013 €
Tangible assets	6	1,874,537	1,883,808
Current assets			
Stocks - consumables		11,954	5,714
Debtors	7	1,004,456	500,097
Cash at bank and in hand		21,818	63,246
		1,038,228	569,057
Creditors: amounts falling due within one year	8	(786,714)	(261,994)
Net current assets		251,514	307,063
Total assets less current liabilities		2,126,051	2,190,871
Creditors: amounts falling due after one year	9	(878,403)	(727,149)
Net assets		1,247,648	1,463,722
Financed by			
Share capital	11	2	2
Accumulated (deficit)/surplus	12	(15,749)	160,325
Capital contribution	12	1,263,395	1,263,395
Fund raising reserve	12	-	40,000
Total accumulated funds	12	1,247,648	1,463,722

On behalf of the board


Jerome Casey
Director


Tony Walsh
Director

Aiséirí Cahir Limited

Notes

forming part of the financial statements

1 Structure and operations

Aiséirí Cahir Limited was incorporated on 17 November 2011. The objectives of the company are:

- (a) to provide and manage a centre or centres for the treatment, detoxification, care and rehabilitation of persons who are chemically dependent on alcohol and drugs, and to supply services for the treatment, care and rehabilitation of persons who are compulsive gamblers and to provide the appropriate support for such persons and their families based on fostering the dignity, self-worth and spiritual development of each individual;
- (b) to carry on research into all aspects of chemical dependencies and addictions including their treatment and to provide educational services and information relating to such matters;
- (c) to establish, operate and maintain hostels, sheltered accommodation and such other amenities for both men and women as are necessary to offer settlement .

2 Accounting policies

The financial statements have been prepared in euro under the historical cost convention. The financial statements are prepared in accordance with applicable law and the accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland) which have been applied consistently (except as otherwise stated). The principal accounting policies adopted in their preparation, which have been applied consistently through the year, are set out below:

(a) Recognition of income and expenditure

Operating income principally comprises maintenance income. Contributions and donations are recorded as income in the year in which they are received. In the case of income received in the form of guaranteed donations, the income is recorded in the year in which all conditions relating to the donation have been met. Contributions and donations which are received in relation to the maintenance of persons using the company's services are recorded as operating income. All other contributions and donations are recorded as contributions and donations. Income from fees charged for services provided is recorded as operating income in the period in which it is received, except where fees charged are covered under a policy of health insurance when they are accrued as income on provision of the service. No value is attributed to the provision of services free of charge to the company. Other items of income and expenditure are recorded on an accruals basis.

Aiséirí Cahir Limited

Notes (continued)

2 Accounting policies (continued)

(b) Tangible assets

Tangible assets are stated at cost, net of accumulated depreciation, which is provided on a straight line basis to write off the cost of the assets over their estimated useful lives as follows:

Leasehold improvements	2%
Fixtures and fittings	10%
Machinery and equipment	10%
Motor vehicles	20%
Technology and software	20%

(c) Pension costs

The company provides pension arrangements for employees through a defined contribution scheme, on a voluntary basis. Contributions payable to the pension scheme for the year are charged to the income and expenditure account.

(d) Grants

Capital grants are deferred and are amortised to the statement of income and expenditure at the same rate as the related assets are depreciated.

Other grants received which relate to current expenditure are recorded in the statement of income and expenditure in the same period as the relevant expenditure is incurred.

(e) Stocks

Stocks are stated at the lower of cost and net realisable value. Provision is made for obsolete or slow moving items where appropriate.

(f) Restricted funds

Restricted funds represent donations received which can only be used for particular purposes. Such purposes are within the overall aim of the organisation.

Aiséirí Cahir Limited

Notes (continued)

3 Income	2014 €	2013 €
Grants	1,337,412	1,327,036
Maintenance	1,946,456	1,753,712
Aftercare	179,903	194,596
Detox unit	403,320	231,680
Fundraising and donations	37,899	55,467
Rental income	60,727	43,892
Other	92,668	123,818
	<u>4,058,385</u>	<u>3,730,201</u>

The following amounts were granted to Aiséirí Cahir Limited during the year:

	2014 €	2013 €
Probation and Welfare Services (a), (b)	451,900	451,900
HSE & S. ER Drug Task Force (a)	833,524	823,145
Other grants (c)	51,988	51,991
	<u>1,337,412</u>	<u>1,327,036</u>

- (a) This income is included within operating income as these monies relate to the maintenance of persons treated by the company.
- (b) The Department of Justice and Law Reform through the Probation Service provided current financing in the amount of €451,900 in 2014 (2013: €451,900). This is granted for a 12 month period and is paid in accordance with the terms and conditions of the funding agreement.
- (c) Other grants relate to funding received from Waterford City Council €51,988.

4 Taxation

In accordance with Section 207 of the Taxes Consolidation Act 1997, the Corporation is not liable to taxation on income earned provided the income is applied solely for charitable purposes. In accordance with the first schedule of the VAT Act 1972, the Corporation is engaged in an exempt supply. The Corporation is therefore not entitled to recover VAT on inputs.

Aiséirí Cahir Limited

Notes (continued)

5 Employees and remuneration

	2014	2013
	Number	Number
The average number of employees during the year was:		
Total employees	102	97

The number of staff comprises of the four treatment centres.

The staff costs are comprised of:

	2014	2013
	€	€
Wages and salaries	2,901,192	2,736,991
Social welfare costs	288,079	248,430
Pension costs	51,955	50,150
Redundancy costs	35,360	210,000
	3,276,586	3,245,571

Aiséirí Cahir Limited

Notes (continued)

6 Tangible assets	Leasehold improvements €	Fixtures and fittings €	Machinery and equipment €	Motor vehicles €	Technology and software €	Total €
<i>Cost</i>						
At beginning of year	2,917,980	775,207	211,005	18,800	91,820	4,014,812
Additions	50,249	22,122	770	-	28,994	102,135
Disposals	-	(2,738)	-	-	(5,638)	(8,376)
At 31 December 2014	2,968,229	794,591	211,775	18,800	115,176	4,108,571
<i>Depreciation</i>						
At beginning of year	1,221,296	646,409	185,359	16,394	61,546	2,131,004
Charge for the year	61,422	23,731	5,005	481	20,399	111,038
Disposals	-	(2,446)	-	-	(5,562)	(8,008)
At 31 December 2014	1,282,718	667,694	190,364	16,875	76,383	2,234,034
<i>Net book value</i>						
At 31 December 2014	1,685,511	126,897	21,411	1,925	38,793	1,874,537
At 31 December 2013	1,696,684	128,798	25,646	2,406	30,274	1,883,808

Aiséirí Cahir Limited

Notes (continued)

6 Tangible assets (continued)

On 1 January 2013 the treatment centres of Aiséirí Wexford Limited, Céim Eile Limited and Aislínn Adolescent Addiction Treatment Centre Limited were amalgamated with the treatment centre in Cahir operated by Aiséirí Cahir Limited.

In 1983 Aiséirí (“The Corporation”) entered into a 99 year lease with the Sisters of Mercy.

The premises in Cahir are owned by the Sisters of Mercy and had been leased to Aiséirí Cahir from 1 September 1999 for 99 years. This lease was transferred to Aiséirí Cahir Limited on 1 January 2013.

In 1987 Aiséirí Wexford entered into a 35 year lease agreement with the HSE – South Eastern Area under the terms of which it has obtained use of its premises. The company is not entitled to compensation for improvements or additions made to the premises during the period of the lease. The premises will revert to the HSE – South Eastern Area if the company ceases to operate its treatment centre. This lease was transferred to Aiséirí Cahir Limited on 1 January 2013.

The lease in Céim Eile is with the Good Shepherd Community and is due to expire on 31 July 2015. This lease was transferred to Aiséirí Cahir Limited on 1 January 2013.

The lease in Aislínn is also with the Sisters of Mercy was entered into in 1999 for a term of 99 years. This lease was transferred to Aiséirí Cahir Limited on 1 January 2013.

7 Debtors	2014	2013
	€	€
Trade debtors	864,474	474,050
Other debtors and prepayments	124,375	13,042
Aftercare	7,667	7,344
Amounts due from Aiséirí (‘the Corporation’) (a)	2,132	545
Amounts due from Aislínn Adolescent Addiction Centre	4,448	2,036
Amounts due from Aiséirí Wexford Limited	-	2,665
Amounts due from Céim Eile Limited	1,360	415
	<hr/>	<hr/>
	1,004,456	500,097
	<hr/> <hr/>	<hr/> <hr/>

(a) Amounts due from Aiséirí (‘the Corporation’) relates to donations received by them on behalf of Aiséirí Cahir Limited.

Aiséirí Cahir Limited

Notes (continued)

8 Creditors: amounts falling due within one year	2014	2013
	€	€
Trade creditors	154,654	54,268
Other creditors and accruals	285,942	27,843
PAYE	161,575	73,438
Deferred income	3,846	103,320
Due to Aiséirí ('the Corporation') (a)	10,223	3,125
Bank overdraft (b)	170,474	-
	<u>786,714</u>	<u>261,994</u>

(a) Amounts due to Aiséirí ('the Corporation') relates to donations received by Aiséirí Cahir Limited on behalf of Aiséirí ('the Corporation').

(b) Security for overdraft, the bank overdraft facility is secured over a term deposit account held by Aiséirí, ("The Corporation") in the amount of €195,000.

9 Creditors: amounts falling due after more than one year	2014	2013
	€	€
Deferred income government grants	698,403	727,149
Provisions	180,000	-
	<u>878,403</u>	<u>727,149</u>

10 Government grants	2014	2013
	€	€
Transferred from other units	727,149	755,895
Amortised during the year	(28,746)	(28,746)
	<u>698,403</u>	<u>727,149</u>

Aiséirí Cahir Limited

Notes (continued)

10 Government grants (continued)

Capital grants relate to the following:

- The Aislinn Addiction Treatment Centre received various government grants of €1m which are amortised €24,900 annually. The net book value of these grants at 31 December 2014 was €675,325 (2013: €700,225).
- The Wexford Treatment Centre received a capital grant of €50,000 from the Department of Community, Rural and Gaeltacht Affairs. This grant relates to leasehold improvement in respect of the premises leased by the Wexford treatment centre and is being released to the statement of income and expenditure over the life of the lease (13 years). The net book value of this grant was €23,078 at 31 December 2014 (2013: €26,924).

11 Share capital	2014 €	2013 €
<i>Authorised:</i>		
500,000 ordinary shares of €1.00 each	500,000	500,000
<i>Allotted, issued and fully paid:</i>		
2 ordinary shares of €1.00 each	2	2

12 Reconciliation of movement in shareholders fund

	Income and expenditure account €	Share capital €	Capital contribution €	Fund raising reserve €	Total €
Balance at beginning of year	160,325	2	1,263,395	40,000	1,463,722
Deficit for the year	(176,074)	-	-	-	(176,074)
Utilisation of fund raising reserve	-	-	-	(40,000)	(40,000)
Balance at end of year	(15,749)	2	1,263,395	-	1,247,648

Aiséirí Cahir Limited

Notes (continued)

13 Contingent liabilities

[o/s]

14 Related party transactions

During the year the company received €237,384 (2013: €230,000) from Aiséirí Cahir ('the Corporation') as a contribution towards working capital €200,000 and refurbishment costs in Cahir, €37,384.

In the prior year, Aiséirí Wexford, Céim Eile and Aislinn Adolescent Addiction Treatment Centre made contributions to Aiséirí Cahir Limited to use as working capital for carrying on the respective treatment centres in Wexford, Ballyragget and Waterford. These amounts were as follows: Aiséirí Wexford €120,000, Céim Eile €50,000 and Aislinn Adolescent Addiction Treatment Centre €150,000.

Also in the prior year, the company received €230,000 from Aiséirí ('the Corporation') as a contribution towards redundancy costs €210,000 and refurbishment costs in Wexford, €20,000.

15 Cash flow statement

The company is exempt from the requirement of FRS 1, *Cash Flow Statements*, to include a cash flow statement as part of its financial statements because the company qualifies as a small company as defined by Section 8(2) of the Companies (Amendment) Act, 1986.

16 Approval of financial statements

The board of directors approved these financial statements on 25 September 2015.



Appendix

The following information does not form part of the audited statutory financial statements and is included solely for the information of management.



Aiséirí Cahir Limited

Appendix 1: Operating expenses for the year ended 31 December 2014

	<i>Note</i>	2014	2013
		€	€
Operating expenses			
Salaries		3,241,226	3,035,571
Redundancy costs		35,360	210,000
Food		177,592	174,244
Household		42,809	24,346
Repairs and maintenance		69,884	78,414
Rent and rates		43,192	47,361
Motor travel		81,243	79,151
Oil, heat and gas		103,928	97,575
Staff training		76,187	37,148
Insurance		53,693	38,737
Telephone		38,439	30,529
Advertising, stationery and printing		69,951	31,354
Other treatment costs		57,784	30,606
Bank fees		7,204	8,765
Books		468	18,218
Sundry expenses		49,884	23,242
Loss on disposal of assets		-	3,306
Drug testing		-	2,956
Professional fees		-	52,397
Supervisory costs		30,707	28,378
Provision for legal claims		180,000	-
Bad debt provision		30,000	105,158
Amortisation of grant		(28,746)	(28,746)
Depreciation		111,038	113,187
Subscriptions		-	6,667
		<hr/>	<hr/>
		4,471,843	4,248,564
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