

HOPE COMPASSION RESPECT
RECOVERY EXCELLENCE



Annual Report 2023

Aiséirí provides a unique suite of addiction treatment services for adults, young people, and their families.

We Do Recovery

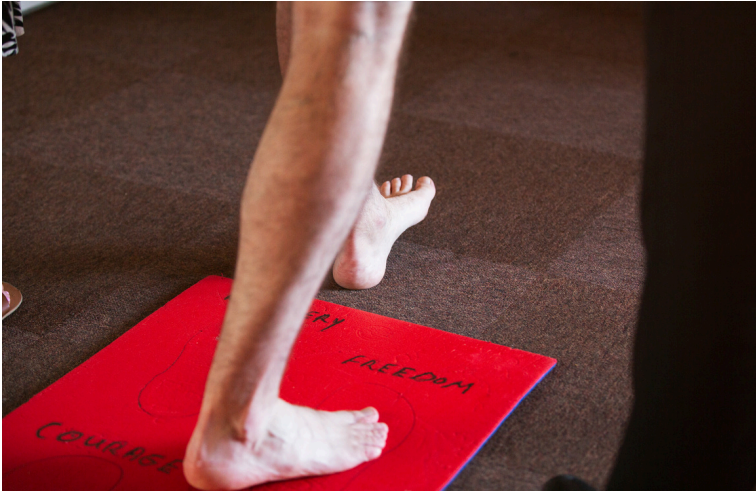




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ABOUT AISÉIRÍ

SUMMARY OF SERVICES

For Adults

- Residential Detoxification (Cahir).
- Residential Primary Treatment (Cahir & Wexford).
- Residential Secondary Treatment & Sober Living (Waterford).
- Recovery Support Programme: Two year post residential treatment support in the community.

For Young People (15 - 21 years)

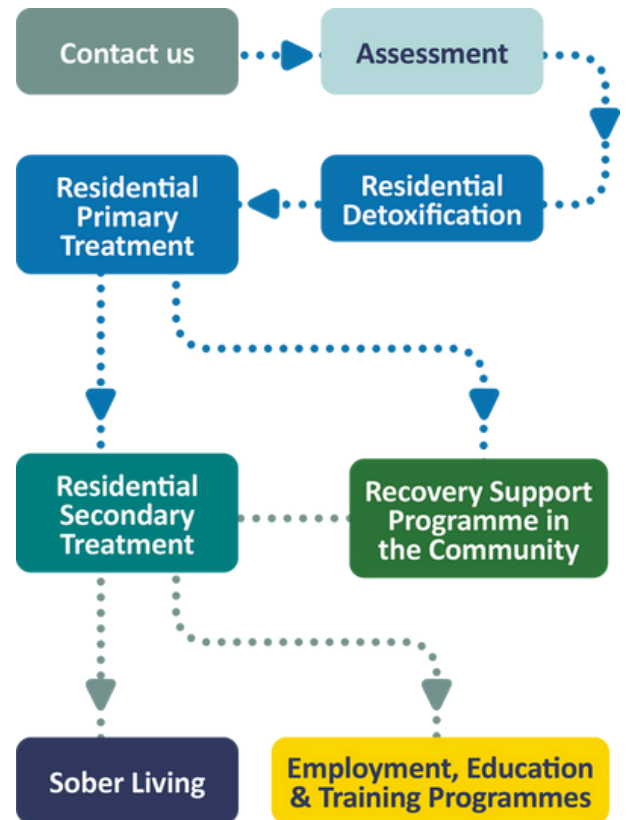
- Residential Detoxification & Residential Primary Treatment in Kilkenny.
- Recovery Support Programme: Two year post residential treatment support in the community.

Support for Families

- Family Day is every Wednesday in Aiséirí Primary treatment.
- 2-year Family Support Programme in the Community.
- Needs based family therapy and family conferences.

Aiséirí believes in the priceless potential of people and that recovery from addiction is possible for everyone.

THE TREATMENT JOURNEY



VISION, MISSION, VALUES

VISION

Aiséirí believes in the priceless potential of people and that recovery from addiction is possible for everyone.

MISSION

Aiséirí provides community and residential services to help young people, adults and families overcome addiction and lead meaningful lives in recovery.

Core Values

Compassion

Compassion leads us to empathise with our clients as we journey with them in trust and confidence

Hope

By promoting abstinence, we inspire hope for recovery from addiction in a safe, non-judgemental environment

Recovery

We believe everyone has the potential to recover and have a fulfilled, worthwhile future transforming their lives

Respect

We honour the unique needs of every individual with dignity and respect

Excellence

Our innovative, evidence-based therapies are delivered with a quality that seeks the highest standards at all times

EXPLANATION OF SERVICES

Residential Detoxification : The detoxification programme is a minimum of one week. The detoxification service provides medical, nursing and clinical support to adults and young people during detoxification. This period of treatment provides psychosocial education and other relevant supports to prepare the individual for treatment. Aiséirí provides benzodiazepine, alcohol, opioid and symptomatic detoxification from non-physically dependent substances. Medication may be administered to a client if deemed necessary upon the medical professional assessment. The medication regime can be prescribed for a number of days on a titrated dose. During this period, the clients are closely observed through objective and subjective assessments by the nursing and clinical team. When the client has safely finished their detox regime, they then move on to the therapeutic treatment programme

Primary treatment is a 28-day (for adults) 42-day (for young people) six-week, 12-step programme. It provides the client with the knowledge, understanding and tools to live an abstinence-based life and to make healthy choices. It promotes and supports each person's wellbeing in recovery. A range of the following 14 therapies are incorporated into the Resident's Treatment: One-to-One Counselling, Group Therapy, Psychodrama, Creative Art, Education, Recreational Therapy, Behavioural Therapy, Holistic Therapy, EMDR, Peer Groups, Crisis Intervention, Motivational Interviewing, Meditation, Interagency Conferences, Family Conferences, and Health Promotion. Preparation for Independent Living, Social Skills, and Life Skills are also offered as tools for the clients in preparation for their life in recovery.

Secondary Treatment: Céim Eile provides both men and women with the opportunity to extend their treatment journey. Secondary Treatment is for those who need additional time, support and treatment to gain the skills and confidence to build a life in early recovery. Clients in need of additional treatment are identified based on need in primary treatment. Following assessment, they may be offered a place in secondary treatment based on suitability, need and availability. Secondary treatment provides residents the opportunity to solidify their recovery in a new supportive environment, explore challenges, identity, consequence, hopes, fears, motivations & learn new life skills. Secondary Treatment is for a six month period. Paralleling international best practice, we provide gender-specific treatment settings. Sober Living, The Progression Programme and The Social Enterprise can also be accessed by referral on a needs basis.

Recovery Support Programme: Adults, Young people and their families are also provided with a continuum of care plan upon completion of the primary treatment. This runs once weekly for two years and as a result of Covid-19 is now in a hybrid model which runs on zoom and/or in person.

The online continuum of care appears to suit the young people and engagement has increased significantly since its introduction.

ORGANISATIONAL STRUCTURE

ORGANISATIONAL STRUCTURE



Board of Directors

- Tom O'Dwyer (Chairperson)
- Catherine O'Callaghan
- Stephen Costello
- Ronan Fawsitt
- Marie Walsh
- Marie Ahern
- Nicola Connery
- Matthew Breen
- Peter Finnegan
- Paul Murray

Trust

- Jerome Casey
- Sr. Eileen Fahey
- Sr. Veronica Mangan
- Cyril Darcy
- Brid Bates
- Maureen Fahey



CHAIRPERSON STATEMENT

TOM O'DWYER



For the past few years our Annual Reports have been dominated by the ever present impact of the Covid 19 Pandemic on our operating environment.

2023 I am delighted to say had no such overarching restrictions on our lives and community and was for us a year when we could fully celebrate the achievements of Aiséirí.

It was the year in which we celebrated the 40th Anniversary of the foundation of the service and in September 2023 a celebratory event took place in Cahir to mark the event.

We were joined on the day by a number of those involved from the beginning and it provided the opportunity to show our appreciation to our Foundress Sr Eileen Fahy, who as a young psychiatric nurse, some four decades ago, felt there was a better way to treat addiction in Ireland. She took the brave and pioneering step to travel to America where the twelve-step Minnesota model had been developed and recovery from addiction was being achieved in a new and more client centred approach. On her return, and with the support of the Sisters of Mercy, and many other supporters she set about building her vision - Aiséirí Cahir which of course went on to develop new services in Kilkenny, Wexford and Waterford and is now a national service and the only service of this type for adolescents.

Aislinn, the service for adolescents is based in Kilkenny and 2023 was the 25th anniversary of the foundation of this service again by a young and pioneering sister of the Mercy Congregation – Sr Veronica Mangan.

As part of our anniversary celebrations in September we launched our new Strategic Plan for the coming 5 years:

One Step at a Time 2024 – 2028 -

Our plan for the future is progressive and challenging. It incorporates innovative strategies and is adaptive to change. Our forward-thinking approach will enable us to stay at the forefront of addiction services in Ireland while always remaining committed to:

our core purpose - abstinence-based treatment and

our core belief - everyone can recover and everyone can have a fulfilled life.

The values of hope, compassion, respect and recovery established at our foundation some forty years ago are ever present.

I want to thank again in this Annual Report my fellow Directors who give willingly of their time and expertise on a voluntary basis and also the members of our Company who were the original Trustees. Marie Aherne, Anne Cuff and Peter Finnegan completed their terms as Directors during the year. They brought their own unique skill sets and qualities. Their input will be missed and on behalf of the Board, I thank them most sincerely.

We are extremely lucky to have excellent leadership in our CEO, Mary Hennessy and her Management Team. The Board is very proud of the staff who work daily to deliver the services and they are highly esteemed. Yearly, we are noting a steady increase in those seeking treatment with 506 people admitted for primary treatment in 2023 up from 475 in 2022.

The celebrations which took place in 2023 fostered in all of us a sense of reflection and a heightened sense of appreciation and goodwill for all who come through the doors of Aiseiri and we extend our very best wishes to those who enjoy what recovery brings and to those who are still struggling with the impact of addiction.

To ensure the delivery of this quality service, I can report that all governance processes have been completed to an exceptional standard.

We are ready to welcome 2024 and look forward to the next chapter guided by our Strategic Priorities.

Tom O'Dwyer
Chairman

CEO STATEMENT

MARY HENNESSY



On behalf of Aiseiri, I would like to express my heartfelt gratitude to all of our supporters, donors, and partners. Your generosity and unwavering commitment to our mission are vital to the success of the work we do. Each day, with your support, we are able to provide critical services that empower individuals to overcome the challenges of addiction and mental health.

At Aiseiri, we are dedicated to providing a compassionate and safe environment for those who are seeking recovery. Our holistic approach addresses not just the physical aspects of addiction but also the emotional and psychological healing that is so crucial for lasting recovery. We believe in the power of community, and it is only through the strength of our collective efforts that we can truly make a difference.

None of our work would be possible without the trust and kindness of people like you. Your support helps us to continue providing life-changing care to those in need, and for that, we are deeply grateful. I would like to thank all the staff for your service and without you none of this is possible.

Together, we are building a brighter future for those in recovery. Thank you for standing with us and making a real difference in the lives of individuals and families across our community.

With sincere appreciation,
Mary Hennessy
CEO, Aiseiri

ONE STEP AT A TIME - AISÉIRÍS STRATEGIC PLAN 2024 -2028.

As Aiséirí enters a new phase in its journey, we are proud to present our Strategic Plan for 2024 to 2028. Building on 40 years of experience, the new plan is designed to evolve and strengthen our services, ensuring that we continue to meet the diverse and growing needs of the individuals and families we support.



Our vision is simple but powerful: To be synonymous with recovery from addiction, delivering services that are founded on compassion, empathy, and hope. Over the next four years, we will focus on the following core priorities:

Service Delivery

We are committed to offering services that meet evidence-based, best practice standards, ensuring the highest quality and effectiveness. We will expand and enhance our service offerings to address emerging needs, utilizing strategic partnerships with both statutory and voluntary agencies.

Advocacy

We will formalize and integrate our advocacy model across the organisation, promoting equal access to services for all. Aiséirí will continue to build and influence our advocacy network, ensuring that we effectively represent the needs of those affected by addiction and support diversity in treatment.

Brand Awareness

Our aim is for Aiséirí to become a household name associated with addiction recovery. We will raise awareness of our services, ensuring that people know Aiséirí as a trusted provider where recovery is built on compassion, empathy, and hope.

Stakeholder Relationships

Our success depends on strong, collaborative relationships with our stakeholders. By optimizing these relationships, we will continue to support individuals in their lifelong recovery journey and ensure that we can collectively meet the challenges of addiction in our communities.

Funding

We will continue to seek and optimize funding opportunities to sustain and grow our services. With a focus on good governance and transparent management, we will ensure that our resources are effectively utilized to meet the evolving needs of our clients.

At the heart of this plan is the ongoing commitment to transforming lives. Through our collective dedication, Aiséirí will continue to serve as a beacon of hope, offering individuals the opportunity for a future free from addiction. Our team, our stakeholders, and, most importantly, our clients, inspire this Plan, guiding us towards a future where every person can embrace recovery and live their fullest potential.

ONE STEP AT A TIME - AISÉIRÍS STRATEGIC PLAN 2024-2028.

The Strategy Launch was an absolute highlight of 2023. On this day, we also celebrated the 40 year anniversary of Aiséirí Cahir.



40th
anniversary



ONE STEP AT A TIME - AISÉIRÍS STRATEGIC PLAN 2024-2028.



QUALITY AND GOVERNANCE

Aiséirí is committed to maintaining the highest standard of governance in all of our activities. Aiséirí is a registered charity and is also a designated activity company limited by shares. Our purpose and objectives are laid out in our Memorandum of Association. Aiséirí's audited accounts are fully compliant with FRS 102, the financial reporting standard applicable in the UK and Republic of Ireland. Aiséirí complies with the Governance Code for Community, Voluntary and Charitable organisations in Ireland.

Governance Code We confirm that a review of our organisation's compliance with the principles in the Code was conducted and was based on an assessment of our organisational practice against the recommended actions for each principle:

Principle 1. Leading our organisation.

Principle 2. Exercising control over our organisation.

Principle 3. Being transparent and accountable.

Principle 4. Working effectively.

Principle 5. Behaving with integrity.

We confirm that our organisation is committed to the standards outlined in these principles. We commit to reviewing our organisational practice against the recommended actions for each principle every year.

We are accredited by CHKS. CHKS is a leading provider of healthcare intelligence and quality improvement services. CHKS assurance services combine data analysis with site assessments to benchmark care standards against national quality standards, and highlights areas of good practice and opportunities for improvement.

AISEIRI ACHIEVES 100% COMPLIANCE IN CHKS ACCREDITATION

In late 2023, Aiseiri was once again accredited by CHKS, achieving an outstanding 100% compliance across all assessed areas. This impressive accomplishment highlights the organisation's dedication to excellence and quality in healthcare provision. A total of 701 pieces of work were submitted and meticulously assessed. The accreditation process included a comprehensive four-day site visit conducted by three senior healthcare professionals.

Commendations

The CHKS accreditation team commended Aiseiri for several key achievements:

Unified Operational Management Team (Criterion: 1.4)

Demonstrating exceptional solidarity and a unified commitment to ongoing quality improvement.

Service Demonstration Videos (Criterion: 1.50)

Developing excellent videos that effectively showcase the services available across all Aiseiri sites.

Robust and Clear Policies (Criterion: 2.47)

Creating policies that are robust, easily understood, written in plain English, and succinct, ensuring clarity and accessibility.

Wellness Days and Acupuncture Clinics (Criterion: 3.30)

The success of Wellness days, highly valued by staff, leading to beneficial initiatives such as monthly Acupuncture clinics.

Progression Programme (Criterion: 48.58)

Supporting clients to achieve significant educational and employment milestones, highlighting Aiseiri's commitment to client development and success.

Quality of Meals (Criterion: 22.30)

Providing high-quality meals through the catering service, ensuring clients receive nutritious and enjoyable meals.



CHKS

Based on the evidence from the survey, the CHKS team confirmed that Aiseiri fully met the following standards:

Section 1: Organisational Leadership and Management

Standard 1: Leadership and Management

Standard 2: Quality and Governance

Standard 3: Human Resources

Standard 4: Education, Training, and Development of Staff

Section 2: Risk and Safety

Standard 5: Risk Management

Standard 6: Health and Safety

Standard 7: Fire Safety

Standard 8: Waste Management

Standard 9: Clinical Risk Management and Patient Safety

Standard 10: Resuscitation

Standard 11: Management of Medicines and Pharmacy Service

Standard 12: Medical Devices, Medical Equipment, and Decontamination

Standard 13: Infection Prevention and Control

Standard 14: Information Technology and Governance

Section 3: Person-Centred Care

Standard 15: Patient Pathway

Standard 16: Person-Centred Care

Standard 17: Patient Rights and Needs

Standard 18: Information for Patients

Standard 19: Clinical Records

Section 4: Facilities and Site Services

Standard 20: Environment, Equipment (non-medical), and Facilities Management

Standard 21: Security

Standard 22: Catering Services

Standard 23: Housekeeping

Standard 24: Reception and Telecommunications

Section 5: Service Governance

Standard 25: Service Governance (Cahir)

Standard 25: Service Governance (Aiséirí Ceim Eile, Aiséirí Aislínn, and Aiséirí Roxborough)

Section 7: Support and Rehabilitation Services

Standard 48: Addiction Treatment Service

Standard 58: Supportive Housing

2023 IMPACT AT A GLANCE

506

Admissions into residential primary treatment

399 adults & 107 young people

225

Admissions into residential detox

126 adults & 99 young people

46

Admissions into residential secondary treatment & sober living

619

Admissions into the continuum of care programme

75%

Of graduates from the progression programme achieved their desired work/educational goal

506

The highest number of admissions to primary treatment to date

CLINICAL INSIGHTS 2023

Sara Cassidy Head of Clinical Services



In 2023, Aiseiri experienced a huge demand for our services for addiction treatment. 506 people were admitted to primary residential treatment and 46 to secondary residential treatment. 619 people started our two-year recovery support program. The age range of those seeking help has significantly dropped with a major proportion being under 35 years. Approximately 70% of admissions were male. 56% of admissions in the adult service required residential detox. There was a significant increase in people seeking treatment with cocaine as the primary issue. Alcohol remains the most prevalent primary issue.

Emerging trends across the service show 83% of people seeking treatment in our adult service in Tipperary were struggling due to dual diagnosis, this presented as substance misuse with a co morbid mental health issue. In response to this emerging trend, Aiseiri provides trauma informed treatment and additionally counsellors are trained in all centres in EMDR (eye movement desensitization and reprocessing). This work can be continued while in recovery support. Young people age 15 to 21 years displayed an increase in ACES (adverse childhood events). In addition, there was an increase in young people with neurodiversity. The complexity of the client work as a result has increased dramatically. The multi-disciplinary teams across the organisation but especially in Aislinn, has great expertise in helping the young people to emotionally self-regulate and begin to move into recovery.

In 2023, with the addition of a specialised family therapist, our ability to help families on a deeper level began. Aiseiri provides intense family support throughout the primary treatment and on into recovery support. Family support is imperative to recovery from addiction for the individual and for the family as a whole. Aiseiri continues to collaborate with Tier 3 community services to support people in their early recovery. The needs of young people, adults and their families remain Aiseiri's only priority, to help people to move from the horror of addiction to the freedom of long-term recovery.

Sara Cassidy
Head of Clinical Services

CENTRE INSIGHTS - AISLINN 2023

Gareth Duffy

Operations Manager - Aislinn



In 2023 we celebrated our 25th year here in Ballyragget Co Kilkenny. Not different to other years before we were privy to a constant rise in addiction and the challenges that accompany it with our young clients and their families. Complexity issues of our clients have continued to rise and our Multidisciplinary staff teams have continued to work hard to meet the needs of all our clients in bringing recovery into their lives and also providing a safe place in which they feel heard and valued.

A lot of Interagency works were done in 2023 whereby we strengthened our working relationships with others. We visited Oberstown Campus and met with young people who transferred directly to our centre from there. We also visited VHI in Dublin, whereby we were lucky in availing of monies from the IYF which was put into Certified Course Training for our residents. Such courses as Manual Handling, Barista Training, Working at Heights amongst others, have helped clients in availing of part time / full time work post treatment and a positive incentive to make productive choices in their communities.

We celebrated our 2nd Medallion Day in September which tied in with our Birthday celebrations which was a fantastic event. The high numbers of young people doing so well is testament to the hard works of them all and our Recovery Support team here in Aislinn. We are always evolving and looking at new things to implement into the programme here. Alongside our Art, Recreation, Life Skills, Psycho drama and Horticulture programs we were fortunate to get Equine Therapy for our clients to partake in, which was a huge success.

As one of only a few Adolescent Centres of its kind in Europe, we are continuing to make the programme as fresh and diverse as we can for our young residents in going with the times whilst still delivering the same 12 Step message of twenty-five years ago. Without the passion and commitment of the people working here this does not happen so for that as Operations Manager I would like to say a huge thank you to all.

Gareth Duffy
Operations Manager Aislinn

CENTRE INSIGHTS - WEXFORD 2023

Dave Curtin Operations Manager - Wexford



2023 saw continued success for Wexford, with 168 clients and their loved ones receiving treatment. Occupancy was at 96% for the year, with large numbers of those residents still sober and gambling and/or drug free. Aiseiri, Wexford also focused more on Gambling recovery in 2023. We now pride ourselves as centre of excellence in this field. Gillian O'Brien and Ray Mckenna completed a degree in responding to problem gambling, supported by the Gambling awareness trust (GAT).

Our annual medallion day was held on 2nd July. I would like to thank all staff and volunteers for their help in making it such a special day. It was lovely to see so many past residents back to visit. Our favourite day of the year! We also held our inaugural alumni day for all past residents. It was a lovely day, with Jim Curran our guest speaker. Ray Mckenna and Mark Ronan also presented and the day was complete with a sound bath meditation in the afternoon. This event will be held annually.

There continues to be a huge demand for addiction treatment in Ireland 2023. Our service responds to this demand. As operations manager of our Wexford service, I would like to thank all our staff for their continued hard work and professionalism. Each and every member contributes in their own unique way to help make our centre a safe, peaceful and ultimately, a life changing experience.

David Curtin
Operations Manager, Wexford.

CENTRE INSIGHTS - CAHIR 2023

John Tobin Operations Manager -Cahir



It is no surprise that Sr Eileen founded the Asieiri Group of treatment centres in Cahir, because since my arrival last March 'care' is what comes out from every area as evidenced throughout the year. In 2023 Cahir continued to provide essential services to adults suffering from active addiction to alcohol, drugs, and gambling. The commitment here of all staff is foundational to the continued success here in Cahir. Each member of the team brings a unique blend of professionalism and genuine care that fosters healing and builds trust with our residents. Their compassion and dedication create a supportive environment where individuals feel understood and valued, helping them to face and overcome difficult challenges.

This year, we have continued to offer several therapeutic programs designed to meet the various needs of residents: The diverse Group Work nurtures a sense of belonging as residents support each other through their journeys facilitated by counsellors. The One-To-One sessions offer personalised attention, ensuring each individual receives the care they need and trauma focused sessions are offered along with individualised CBT. Art Therapy allows our clients to express their thoughts and feelings creatively while Psycho Drama Therapy engages residents in role-play, enabling them to work through their experiences and develop effective coping strategies. These programs are not just treatment modalities; they are pathways to rebuild the once broken lives. We witness remarkable changes as individuals begin to reconnect with themselves, their families and their aspirations.

One of the highlights of the year was Medallion Day, a heartfelt celebration of recovery and resilience. It was truly uplifting to see former residents return, sharing their stories of success and the ongoing journey of living clean, one day at a time. Their presence was a powerful reminder of what is possible and served as inspiration for our current residents, reinforcing the message that recovery is achievable.

Our commitment to making Cahir treatment centre an inviting port-in-a-storm was energised by several fundraising events in the community. These initiatives are not just about raising funds; they are about building a communal feeling and creating spaces where residents feel comfortable and safe. The ongoing work aims to maintain the main house to the éclat it has always known while ensuring a cosy and welcoming environment for residents. The secondary building accommodates organisation wide staff, provides the needed therapeutic space for residents and offers a space for the outstanding aftercare programme, AA, CA, GA and GROW. As we look ahead, we recognise the importance of enhancing the diversity of our community. We are committed to cultivating an inclusive atmosphere that reflects the variety of backgrounds and experiences of those we care for.

In summary, 2023 has been a year of connection and growth for Cahir. We celebrate every small victory and every step taken towards recovery. Our residents, staff, and community members play a vital role in this journey, and we are excited to continue and improve in 2024.

John Tobin
Operations Manager Cahir

RECOVERY SUPPORT INSIGHTS 2023

Gerry Carroll

Head of Recovery Support Services



2023 saw Aiseiri celebrate its 40TH anniversary, marking a significant milestone in its rich and vibrant history. A history that began with the vision, determination and courage of Sr. Eileen Fahy who laid a solid foundation for the Aiseiri Organisation that exists today.

Following on with the philosophy of the 12 step Programme, 2023 gave us an opportunity to stop, reflect, evaluate and plan on how we move forward in a creative and responsive manner. As an organisation, we strive to respond to the needs of our clients and their families in an ever-changing landscape of addiction. This year has seen cases of dual diagnosis, economic and social challenges in a post Covid world and increased complexity of client's cases present at an alarming rate.

Our Strategy 2024- 2028 is a bold and ambitious plan focusing on 5 key themes, but collectively aim at ensuring a service of excellence is delivered in an effective, efficient and responsive mode before, during and after residential treatment for clients and their families. Now more the ever, collective thinking and action is paramount. As well as this, Interagency collaboration remains vital to support clients and their families on their journey of recovery. We will begin to change the narrative and focus from addiction to recovery, breaking the stigma of addiction and put the issues on the table to be addressed – Now.

Our unique suite of services from Detox to Sober living puts Aiseiri in a strong position to lead the change that is necessary. Recovery is our business and recovery is possible for everyone.

As Head of Recovery Support Services, I am responsible for all Aiseiri post primary treatment services, including our community-based Recovery Support Programme, gender specific Secondary Treatment, Sober Living and The Aiseiri Progression Programme, our award-winning training and education project based in Waterford City. 2023 saw the Launch of our Social Enterprise in Waterford – Loved Back to Life, focusing on furniture upcycling and restoration and also providing training and employment pathways for our clients. We launched Aiseiri Alumni Project for ex clients and held 2 reconnections days which were a tremendous success and the starting point of something very special to evolve.

Development cannot happen or be sustained without vision, commitment and dedication. To our incredible army of volunteers, staff members, our interagency colleagues and our Board of Directors for their continued commitment to the Recovery Process, I sincerely thank you all!

Gerry Carroll
Head of Recovery Support Services.

RECOVERY SUPPORT PROGRAMME 2023

Helen O'Brien Recovery Support & Volunteer Manager



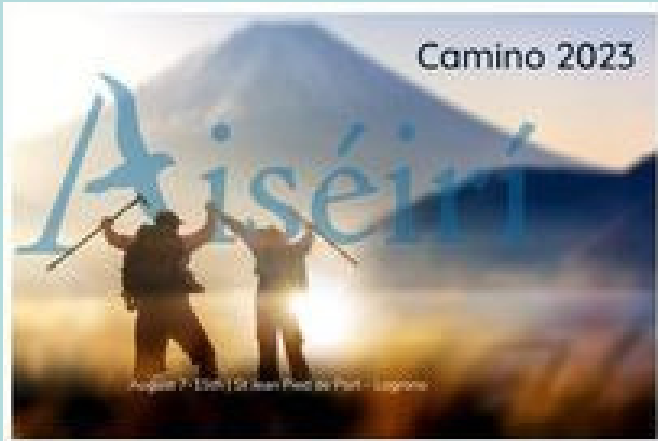
January 2023, saw the evolution from the Continuum of Care Programme to the Recovery Support Programme. This dynamic approach to addiction recovery was developed through merging its strong foundation in the 12-step Minnesota model with the Recovery Capital framework, a modern, evidence-based approach. While staying true to its roots, Aiséirí now prioritises building "recovery capital," focusing on enhancing an individual's personal, social, and community resources essential for long-term recovery success. This framework aligns well with traditional methodologies, but it expands support by emphasising the significant role of family/concerned persons, community support networks, and meaningful connections. By combining these methods, Aiséirí offers a more holistic, sustainable pathway for individuals to achieve and maintain recovery within a supportive environment.

This provision of support continues to grow through the hybrid model enabling participants to attend currently from locations such as Australia, Italy, Scotland and Canada. The Recovery Support Programme covers 40 groups – 8 in-person groups, 6 family groups, 2 step one support groups, 1 Relapse interventions group and 24 on-line groups, and caters for 500 people.

Aiséirí has also largely strengthened the Recovery Support Programme by introducing a family therapist, reinforcing its commitment to supporting both clients and their loved ones. This addition aligns with Aiséirí's ethos of involving concerned persons in the recovery journey, with approximately 20 families now benefiting from this crucial support each week. The feedback from this new development is resoundingly positive.

This year, 23 additional facilitators completed the QQI Level 6 facilitator training, gaining valuable skills in the Recovery Capital 12-Step Model and achieving Mental Health First Aid certification through Mental Health Ireland. As part of this Role support, facilitators explored key topics in supportive facilitation, including transference, effective questioning techniques, mindfulness practices, and conflict resolution strategies. This upskilling initiative enriches their ability to assist and engage with individuals in recovery, ensuring a supportive, skilled approach. The training strengthens Aiséirí's volunteer network, equipping them with the knowledge and skills essential to providing high-quality support within the Aiséirí Recovery Support Programme.

Helen O'Brien
Head of Recovery Support Services



LIP-SYNC BATTLE



Friday July 14th

Admore Suite, Tower Hotel

FOR AISÉIRÍ CEIM EILE

DOORS 7PM

BOOK YOUR TICKETS NOW

The complex block is a promotional poster for a 'LIP-SYNC BATTLE' event. It features a central graphic of a vinyl record with a microphone in the center. The text is arranged around this graphic. On the left side, there are three small photos showing people at the event. At the bottom, there is the Aiseari logo and a QR code.





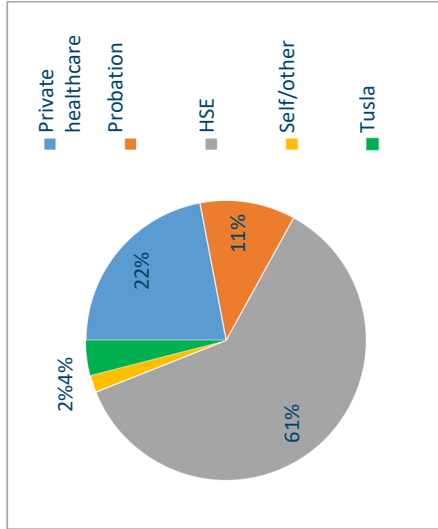
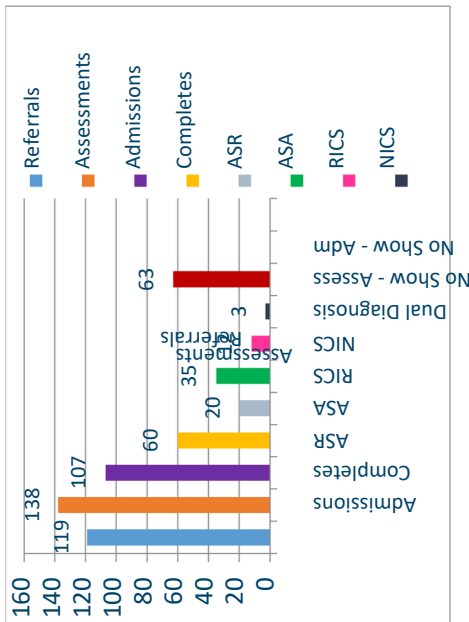


ACCUMULATED ACTIVITY REPORTS 2023

Aiseiri Accumulated Activity Reports December 2023 Aiseiri Clinical Metrics December 2023

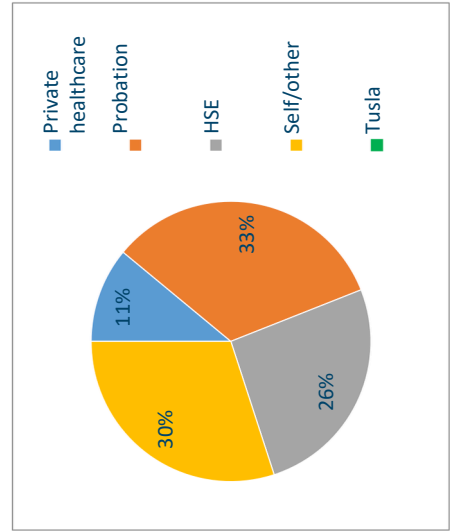
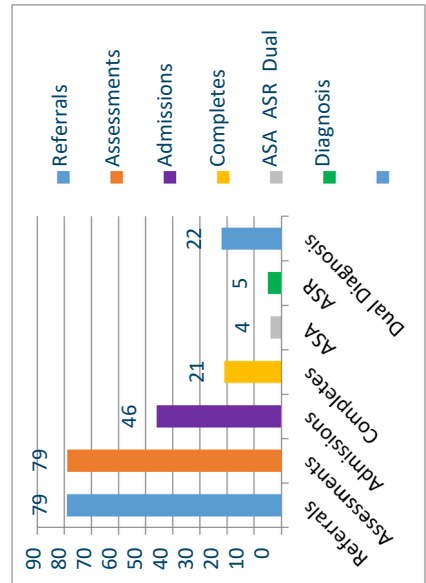
Definitions: RICS – Retained in care system
NICS – Not in care system
ASR – At staff request
ASA – Against staff advice

Aislinn



Aiseiri Aislinn Total	
admissions	107
House:	99
Detox:	8
92%	
8%	
Gender Profile	
Male	
Female	81
76%	
Main reason referral	
Drugs	26
Alcohol	
Gambling	76
Multiple	
71%	
Addictions	0
0%	
0	
0%	
28	
29%	

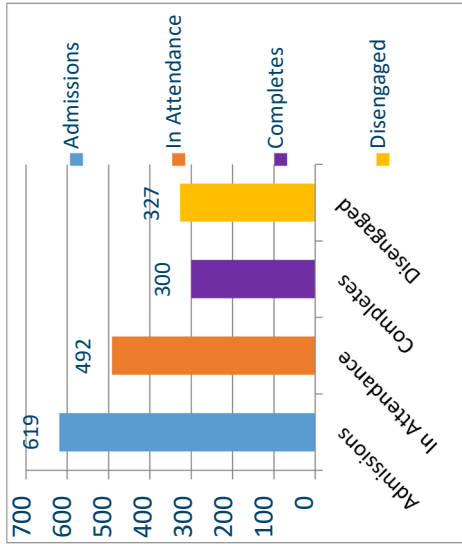
Ceim Eile



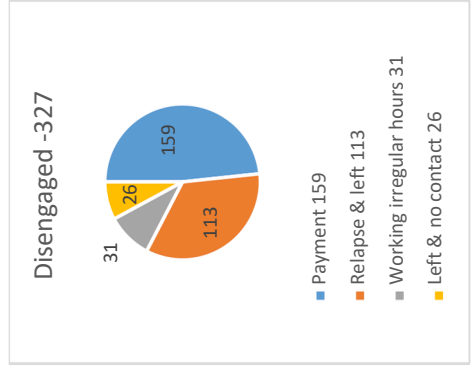
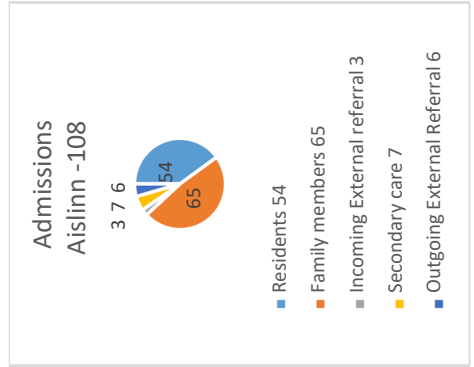
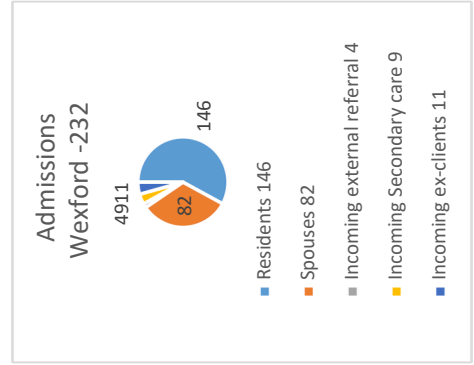
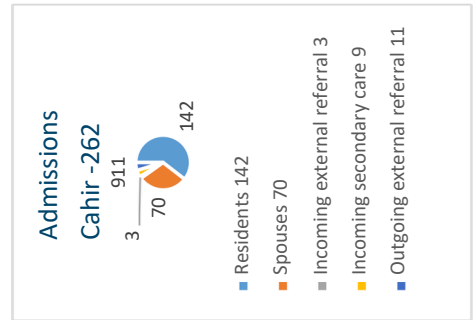
Aiseiri Waterford	
Total admissions	46
House:	46
100%	
Gender Profile	
Male	34
74%	
Female	12
26%	
Main reason referral	
Drugs	20
44%	
Alcohol	13
28%	
Gambling	0
0%	
Multiple Addictions	13
28%	

Aiséirí Accumulated Activity Reports December 2023

Recovery Support Programme

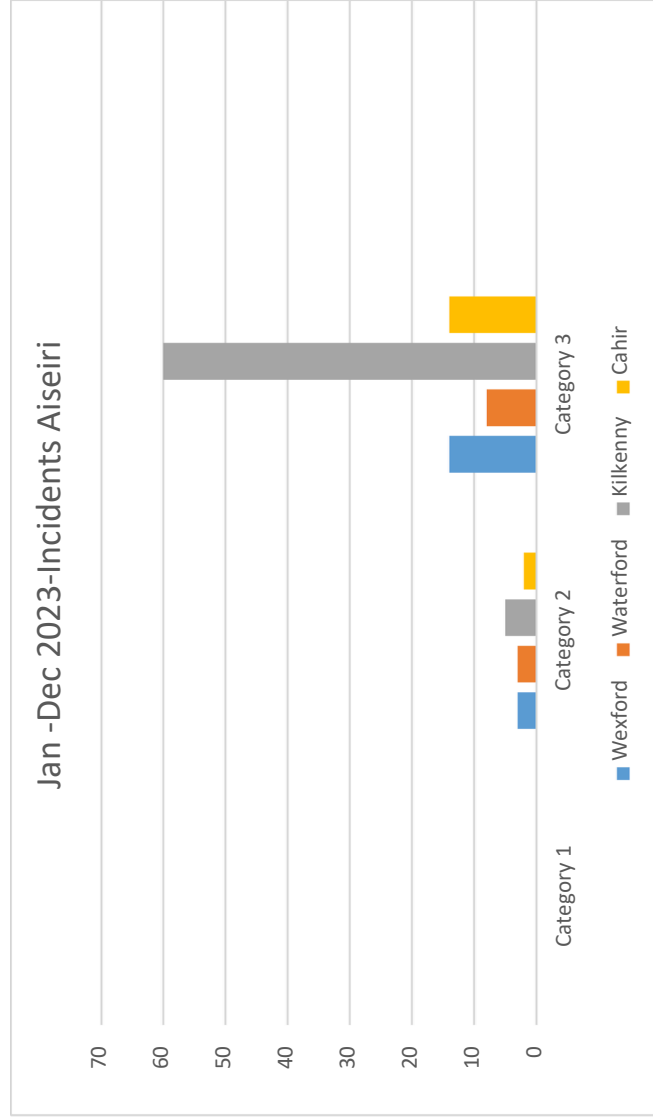


Recovery Support Programme	
Total admissions	619
Client	342
Family member	255
External Incoming clients	22
Client Gender Profile	342
Males under 18	12
Males over 18	225
Female under 18	6
Females over 18	100
Main reason referral	342
Drugs	86
Alcohol	129
Gambling	9
Multiple Addictions	118



Aiséirí Accumulated Activity Reports December 2023

Incidents reported



Near Miss eg. Nearly fell over spillage	Category 3
No injury eg. Wrong medication given but no harm occurred.	Category 3
Injury/Illness requiring first aid/not requiring first aid	Category 3
Injury requiring medical treatment	Category 2
Long-term disability	Category 1
Permanent incapacity (inc psychological)	Category 1
Death	Category 1

Aiseiri Accumulated Activity Reports December 2023

	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL'S
Aislinn	372	336	372	360	372	360	372	372	360	372	360	336	4344
12 beds	224	262	252	229	298	257	303	326	221	244	417	259	3292
	60%	78%	68%	64%	80%	71%	81%	88%	61%	66%	116%	78%	76%
Detox	124	112	124	120	124	120	124	124	120	124	120	112	1448
4 beds	65	45	56	79	48	59	45	59	77	44	63	21	661
	52%	40%	45%	66%	39%	50%	36%	48%	64%	35%	52%	19%	46%
16 beds	496	448	496	480	496	480	496	496	480	496	480	448	5792
	289	307	308	308	346	316	348	267	298	288	320	280	3675
	58%	68%	62%	64%	70%	66%	70%	54%	62%	58%	67%	62%	64%
Cahir	537	476	527	510	527	510	527	527	510	527	510	527	6215
17 beds	482	445	470	794	512	452	552	486	511	434	542	375	6055
	90%	93%	89%	151%	97%	89%	105%	92%	100%	81%	106%	71%	97%
Ceim Eile	806	728	806	780	736	780	806	806	780	806	780	806	9420
26 beds	683	671	713	640	696	580	479	569	596	651	641	469	7388
	85%	92%	88%	82%	95%	74%	59%	71%	76%	81%	82%	58%	78%
Wexford	372	336	372	360	372	360	372	372	360	372	360	336	4344
12 beds	334	344	381	359	383	357	377	368	353	385	360	335	4336
	90%	102%	102%	100%	103%	99%	101%	99%	98%	103%	100%	100%	100%

ATTITUDE OF GRATITUDE

Aiséirí would like to offer our sincere gratitude to our partners, funders and supporters. The impact of your support has aided us in helping young people, men and women, their families and their communities to move forward in recovery. From state agencies, local organisations to individuals, we would like to say **Thank You** for being a significant part of this journey.



An tSeirbhís Phromhaidh
The Probation Service



An Roinn Coimirce Sóisialaí
Department of Social Protection



Feidhmeannacht na Seirbhíse Sláinte
Health Service Executive



An Gníomhaireacht um Leanaí agus an Teaghlach
Child and Family Agency



**RETHINK
IRELAND**



kcetb

Bord Oideachais agus Oiliúna Chill Chainnigh agus Cheatharlach
Kilkenny and Carlow Education and Training Board

Aiseirr Cahir Company Limited by Guarantee

Directors' report and financial statements

Year ended 31 December 2023

Registered number: 506175

Aiséirí Cahir Company Limited by Guarantee

Directors' report and financial statements

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Income and expenditure account and other comprehensive income	9
Balance sheet	10
Statement of changes in equity	11
Cash flow statement	12
Notes to the financial statements	13

Aiséirí Cahir Company Limited by Guarantee

Directors and other information

Directors	Catherine O'Callaghan Nicola Connery Marie Walsh Marie Aheame (retired) Ronan Fawsitt Peter Finnegan (retired) Stephen Costello Anne Cuffe (retired) Thomas O'Dwyer Matthew Breen Paul Murray
Secretary	Mary Hennessy
Registered office	Townspark Cahir Co. Tipperary
Auditor	KPMG Chartered Accountants 1 Stokes Place St. Stephen's Green Dublin 2
Bankers	Bank of Ireland Cahir
CHY (Revenue) number	CHY 20096
Registered charity number	20079550
Registered company number	506175

Aiséirí Cahir Company Limited by Guarantee

Directors' report

The directors present their annual report together with the audited financial statements of Aiséirí Cahir Company Limited by Guarantee ("Aiséirí") for the year ended 31 December 2023.

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

Aiséirí is a service agency that is informed by values and motivated to a mission; it believes in the priceless potential of people, and that recovery from addiction is possible for everyone.

Aiséirí Cahir Company Limited by Guarantee is a wholly owned subsidiary of Aiséirí, ("the Corporation"), and is responsible for the day to day management of the four treatment and support units – Aiséirí Aislínn in Ballyragget, Co. Kilkenny; Aiséirí Cahir in Co. Tipperary; Aiséirí Wexford at Roxborough, Co. Wexford; and Aiséirí Ceim Eile in Waterford City. Aiséirí Cahir assists and supports adults over the age of 21 years who have addictions to alcohol, drugs and gambling to achieve and sustain recovery. The centre in Cahir provides a residential detoxification service to those that need this. In common with Cahir, Aiseiri Wexford provides residential rehabilitation to adults who want to recover from addiction. In Aislínn Ballyragget we provide and deliver detoxification and residential treatment to young people in the age range 15 – 21 years. In Céim Eile, in Waterford, we provide Continuing Care, if required, for clients following completion of their residential treatment programme. Continuing Care is a second-level service that focuses on practical vocational and living skills development and makes supported accommodation available to clients in recovery who need this.

By bringing these four treatment centres together, we are now able to provide comprehensive care (from detox services to sober housing over a year long period) for clients and their families who are dealing with addiction.

The Chief Executive, with the support of the staff and under the direction of the Board, has the brief for ensuring that the services of Aiséirí evolve in a manner that best meets the changing needs and circumstances of the clients, while ensuring that the service operates in a financially prudent way.

The statement of income and expenditure and balance sheet at 31 December 2023 combine the results of the four treatment centres.

During the year Aiseiri Company Limited by Guarantee (formally known as Aiseiri Cahir Designated activity Company) received a donation of €1,091,418 from Aiseiri Trust as a result of winding up of the affairs of the trust.

A decision was taken by the shareholders, following the recommendation of the Board, to re-register the Company, pursuant to Part 20 of the Companies Act 2014, from a Designated Activity Company to a Company Limited by Guarantee. This company structure is adopted by a large number of charitable organisations. The re-registration to a Company Limited by Guarantee took place on 24 January 2023.

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 and dividends

In the year ending 31 December 2023 the Company recorded a profit of €896,872 (2022: (deficit) €193,421) and achieved net assets of €1,774,221 (2022: €877,349).

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

Aiséirí Cahir Company Limited by Guarantee

Directors' report *(continued)*

Going concern

The Company has net current liabilities of €616,027 (2022: €1,489,312). The directors believe that sufficient financial resources are available to enable the Company to meet its obligations as they fall due, covering a period of not less than 12 months from the date of approval of the financial statements. In forming their view, the directors continue to adopt the going concern basis in preparing these financial statements. The directors considered the following factors in reaching this decision:

- The Aiseiri Cahir Company Limited by Guarantee (formerly known as Aiseiri Cahir Designated activity Company) received a donation of €1,091,418 from the Aiseiri Trust during the year resulting in further funds to the Company.
- On receipt of the final donation of €199,949 in Q4 2024 from Aiséirí Trust this company will be wound-up.
- The Company has entered into an agreement with the Revenue Commissioners for repayment of the Warehouse Debt of €485,932 in April 2024. A one-off down-payment of 10% of the outstanding balance was made of €48,593. Equal monthly payments of €4,555 are to be paid over 96 months, by direct debit commencing on 1 June 2024.

Directors, secretary and their interests

The directors and secretary who held office at the date of approval of the financial statements are listed on page 1.

During the prior year, Paul Murray was appointed to the Board.

The directors did not have any interest in the shares of the Company at 31 December 2023.

Accounting records

The directors believe that they have complied with the requirement of Section 281 to 285 of the Companies Act 2014 with regard to keeping adequate accounting records by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function. The accounting records of the Company are maintained at the Company's offices at Townspark, Cahir, Co. Tipperary.

Relevant audit information

The directors believe that they have taken all necessary steps to make themselves aware of any relevant audit information and have established that the Company's statutory auditor is aware of that information. In so far as the directors are aware, there is no relevant audit information of which the Company's statutory auditor is unaware.

Post balance sheet events

There have been no significant events affecting the Company since the balance sheet date that require disclosure in or adjustment to these financial statements.

Political contributions

The Company has made no disclosable political or charitable contributions during the year.

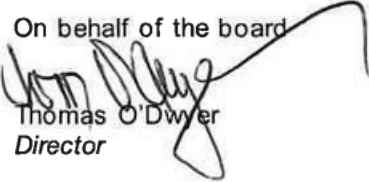
Aiséirí Cahir Company Limited by Guarantee

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


Thomas O'Dwyer
Director



Stephen Costello
Director

3rd October 2024

Aiséirí Cahir Company Limited by Guarantee

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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of 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.

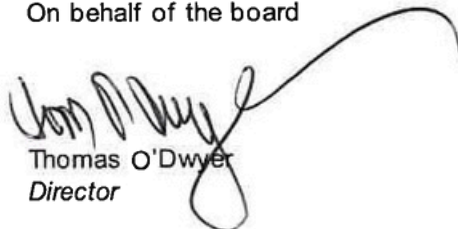
In preparing the financial statements, the directors are required to:

- 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;
- assess the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.


The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the Company and enable them to ensure that the financial statements are prepared in accordance with the applicable accounting framework and comply with the provisions of the Companies Act 2014. They are responsible for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website [give link]. Legislation in the Republic of Ireland concerning the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.
On behalf of the board

On behalf of the board



Thomas O'Dwyer
Director



Stephen Costello
Director

3rd October 2024



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

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Aiséirí Cahir Company Limited by Guarantee ('the Company') for the year ended 31 December 2023 set out on pages 9 to 21, which comprise the Income and expenditure account and other comprehensive income, Balance sheet, Statement of changes in equity, Cash flow statement and related notes, including the accounting policies set out in note 1.

The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued in the United Kingdom by the Financial Reporting Council.

In our opinion:

- the financial statements give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2023 and of its profit for the year then ended;
- the financial statements have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- the financial statements have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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



Independent auditor's report to the members of Aiseiri Cahir Company Limited by Guarantee (*continued*)

Auditor's responsibilities for the audit of the financial statements

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

A fuller description of our responsibilities is provided on IAASA's website at <https://iaasa.ie/publications/descriptions-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>.

The purpose of our audit work and to whom we owe our responsibilities

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

Ryan McCarthy
for and on behalf of
KPMG
Chartered Accountants, Statutory Audit Firm
1 Stokes Place
St. Stephen's Green
Dublin 2
D02 DE03

4 October 2024

Aiséirí Cahir Company Limited by Guarantee

Income and expenditure account and other comprehensive income for the year ended 31 December 2023

	Note	2023 €	2022 €
Income			
Expenses	3	6,058,503 (6,253,049)	5,739,039 (5,932,460)
		<hr/>	<hr/>
Net operating loss		(194,546)	(193,421)
		<hr/>	<hr/>
Other income			
Donation from Aiseiri Trust	4	1,091,418	-
		<hr/>	<hr/>
Profit / (loss) for the year		896,872	(193,421)
		<hr/> <hr/>	<hr/> <hr/>

There are no recognised gains or losses other than the surplus for the year and accordingly no statement of other comprehensive income is presented.

Aiséirí Cahir Company Limited by Guarantee

Balance sheet

as at 31 December 2023

	Note	2023 €	2022 €
Tangible assets	7	2,841,473	2,842,786
Current assets			
Stocks	8	40,454	32,780
Debtors	9	714,604	603,292
Cash at bank and in hand	10	109,960	166,448
		865,018	802,520
Creditors: amounts falling due within one year	11	(1,481,045)	(2,291,832)
Net current liabilities		(616,027)	(1,489,312)
Total assets less current liabilities		2,225,446	1,353,474
Creditors: amounts falling due after one year	12	(451,225)	(476,125)
Net assets		1,774,221	877,349
Financed by			
Share capital	15	2	2
Accumulated surplus / (deficit)		510,824	(386,048)
Capital contribution		1,263,395	1,263,395
Total accumulated funds		1,774,221	877,349

On behalf of the board


Thomas O'Dwyer
Director


Stephen Costello
Director

Aiséirí Cahir Company Limited by Guarantee

Statement of changes in equity for the year ended 31 December 2023

	Share capital €	Capital contribution €	Accumulated surplus/ (deficit) €	Total €
At 1 January 2022	2	1,263,395	(192,627)	1,070,770
Loss for the year	-	-	(193,421)	(193,421)
Total comprehensive loss for the year	-	-	(193,421)	(193,421)
At 31 December 2022	2	1,263,395	(386,048)	877,349
Profit for the year	-	-	896,872	896,872
Total comprehensive profit for the year	-	-	896,872	896,872
Balance at 31 December 2023	2	1,263,395	510,824	1,774,221

The accompanying notes form an integral part of the financial statements.

Aiséirí Cahir Company Limited by Guarantee

Cash flow statement

for the year ended 31 December 2023

	Note	2023 €	2022 €
Cash flows from operating activities			
Profit / (Deficit) for the year		896,872	(193,421)
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		130,995	133,496
Amortisation of government grants		24,900	24,900
Loan waived during the year		(646,223)	-
Increase in stock		(7,674)	(13,621)
(Increase) / decrease in trade and other debtors		(111,312)	95,932
(Decrease) / increase in trade and other creditors		(659,559)	247,215
		<hr/>	<hr/>
Net cash (outflow) / inflow from operating activities		(372,001)	294,501
		<hr/>	<hr/>
Cash flows from investing activities			
Acquisition of tangible fixed assets		(129,682)	(210,123)
		<hr/>	<hr/>
Net cash (used in) investing activities		(129,682)	(210,123)
		<hr/>	<hr/>
Cash flows from financing activities			
Donation received from Aiseiri Trust		445,195	-
		<hr/>	<hr/>
Net cash from financing activities		445,195	-
		<hr/>	<hr/>
Net (decrease) / increase in cash equivalents		(56,488)	84,378
Net cash at beginning of year	10	166,448	82,070
		<hr/>	<hr/>
Net cash at end of year	10	109,960	166,448
		<hr/> <hr/>	<hr/> <hr/>

Aiséirí Cahir Company Limited by Guarantee

Notes to the financial statements

1 Structure and operations

Aiséirí Cahir Company Limited by Guarantee 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

Aiséirí Cahir Company Limited by Guarantee ("the Company") is a company limited by shares and incorporated, domiciled and registered in Ireland. The registered number of the Company is 506175 and the address of its registered office is Townspark, Cahir, Co. Tipperary. The Company is a registered charity (revenue charity number CHY20096, registered charity number 20079550)

These financial statements were prepared in accordance with Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* ("FRS 102"). There have been no material departures from the Standards. The presentation currency of these financial statements is Euro. The Company looks to the Charities Statement of Recommended Practice ("Charities SORP") for guidance in preparing its financial statements, however the Company does not apply the Charities SORP.

The Company, as a charity, is exempt from the reporting and disclosure requirements of sections 325(1)(C) and 329 of the Companies Act 2014. The Company meets the definition of a public benefit entity under FRS 102.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

Judgements made by the directors, in the application of these accounting policies that have significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are disclosed in note 17.

The financial statements are prepared on the historical cost basis.

Going concern

The directors believe that sufficient financial resources are available to enable the Company to meet its obligations as they fall due, covering a period of not less than 12 months from the date of approval of the financial statements. In forming their view, the directors continue to adopt the going concern basis in preparing these financial statements. The directors considered the following factors in reaching this decision:

- The Aiseiri Cahir Company Limited by Guarantee (formerly known as Aiseiri Cahir Designated Activity Company) received a donation of €1,091,418 from the Aiseiri Trust during the year resulting in further funds to the Company.
- On receipt of the final donation of €199,949 in Q4 2024 from Aiséirí Trust this company will be wound-up.

Aiséirí Cahir Company Limited by Guarantee

Notes (continued)

2 Accounting policies (continued)

Going concern (continued)

- The Company has entered into an agreement with the Revenue Commissioners for repayment of the Warehouse Debt of €485,932 in April 2024. A one-off down-payment of 10% of the outstanding balance was made of €48,593. Equal monthly payments of €4,555 are to be paid over 96 months, by direct debit commencing on 1 June 2024.

Basic financial instruments

Trade and other debtors/creditors

Trade and other debtors are recognised initially at transaction price plus attributable transaction costs. Trade and other creditors are recognised initially at transaction price less attributable transaction costs. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses in the case of trade debtors. If the arrangement constitutes a financing transaction, for example if payment is deferred beyond normal business terms, then it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

Cash and cash equivalents

Cash and cash equivalents comprise cash balances and call deposits. Bank overdrafts that are repayable on demand and form an integral part of the Company's cash management are included as a component of cash and cash equivalents for the purpose only of the cash flow statement.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Where parts of an item of tangible fixed assets have different useful lives, they are accounted for as separate items of tangible fixed assets, for example land is treated separately from buildings.

Leases in which the entity assumes substantially all the risks and rewards of ownership of the leased asset are classified as finance leases. All other leases are classified as operating leases.

The entity assesses at each reporting date whether tangible fixed assets (including those leased under a finance lease) are impaired.

Depreciation is charged to the income and expenditure account on a reducing balance basis over the estimated useful lives of each part of an item of tangible fixed assets. Leased assets are depreciated over the shorter of the lease term and their useful lives. The estimated useful lives are as follows:

- | | |
|---------------------------|-----|
| • leasehold improvements | 2% |
| • fixtures and fittings | 10% |
| • machinery and equipment | 10% |
| • motor vehicles | 20% |
| • technology and software | 20% |

Depreciation methods, useful lives and residual values are reviewed if there is an indication of a significant change since the last annual reporting date in the pattern by which the Company expects to consume an asset's future economic benefits.

Aiséirí Cahir Company Limited by Guarantee

Notes (continued)

2 Accounting policies (continued)

Government grants

Government grants are included within accruals and deferred income in the balance sheet and credited to the profit and loss account over the expected useful lives of the assets to which they relate or in periods in which the related costs are incurred.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is based on the first-in first-out principle and includes expenditure incurred in acquiring the stocks. Impairment excluding stocks

Non-financial assets

The carrying amounts of the entity's non-financial assets, other than stocks are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. The recoverable amount of an asset or cash-generating unit is the greater of its value in use and its fair value less costs to sell.

Employee benefits

Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which the Company pays fixed contributions into a separate entity and has no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans are recognised as an expense in the income and expenditure account in the periods during which services are rendered by employees.

Provisions

A provision is recognised in the balance sheet when the entity has a present legal or constructive obligation as a result of a past event, that can be reliably measured and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

Reserves

General funds

General funds represent accumulated surpluses and deficits that are available for use at the discretion of the Company.

Designated funds are those part of the Company's unrestricted funds designated by the directors to be used for a particular purpose in the future. The directors have the power to reallocate such funds.

Income

The operating income comprises the following income streams:

- grants received from public bodies for the maintenance and care of service users;
- maintenance income from service users;
- aftercare income relating to the provision of aftercare services;
- fundraising and donations from individuals and public bodies;
- rental income; and
- other income.

Aiséirí Cahir Company Limited by Guarantee

Notes (continued)

2 Accounting policies (continued)

Income (continued)

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. Contributions and donations are recorded as income in the year in which they are received. In the case the income is 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. 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.

Expenses

Operating lease

Payments (excluding costs for services and insurance) made under operating leases are recognised in the income and expenditure account on a straight-line basis over the term of the lease.

Interest receivable and interest payable

Interest income and interest payable are recognised in the income or expenditure account as they accrue, using the effective interest rate method.

3 Income	2023 €	2022 €
Grants (see below)	3,568,040	3,259,031
Maintenance	2,013,976	1,927,361
Aftercare	177,511	166,329
Fundraising and donations	142,964	129,002
Rental income	128,933	189,552
Other	27,079	67,764
	<u>6,058,503</u>	<u>5,739,039</u>

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

	2023 €	2022 €
Probation and Welfare Services (a), (b)	606,000	429,750
HSE & S. ER Drug Task Force (a)	2,681,490	2,777,468
Other grants (c)	280,550	51,813
	<u>3,568,040</u>	<u>3,259,031</u>

- (a) This income is included within operating income as these monies relate to the maintenance of persons treated by the Company.

Aiséirí Cahir Company Limited by Guarantee

Notes (continued)

- (b) The Department of Justice and Equality Reform through the Probation Service and Irish Youth Justice Service provided a grant as set out under Schedule 1 of the annual funding agreement for the purpose of providing detox and residential treatment programmes. The funds are applied to payroll, administration, direct and indirect costs. Funding in the amount of €606,000 in 2023 (2022: €429,750) was granted for a 12-month period and restricted in accordance with the terms and conditions of the funding agreement.
- (c) In 2023, other grants relate to funding received from Pobal SSNO €88,711, Pobal Kickstart €45,000, Gambling Awareness Trust €37,500, Rethink Ireland €65,000, and others €44,339.

4 Other operating income	2023 €	2022 €
Donation from Aiseiri Trust	1,091,418	-

During the year, the Company received a donation of €1,091,418 from Aiseiri Trust comprising cash received €445,195 and loan waiver of €646,223.

5 Taxation

In accordance with Section 207 of the Taxes Consolidation Act 1997, the Company 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 Company is engaged in an exempt supply. The Corporation is therefore not entitled to recover VAT on inputs.

6 Employees and remuneration	2023 Number	2022 Number
The average number of employees during the year was:		
Total employees	108	98
The staff costs are comprised of:	2023 €	2022 €
Wages and salaries	3,845,715	3,767,622
Social welfare costs PAYE/PRSI	402,785	392,471
Retirement benefits	109,359	107,049
	4,357,859	4,267,142

Two employees earned between €65k - €75k and 1 employee earned between €96k - €105k during the year.

Aiséirí Cahir Company Limited by Guarantee

Notes (continued)

7 Tangible assets	Leasehold improvements €	Fixtures and fittings and fittings €	Machinery and equipment €	Motor vehicles €	Technology and software €	Total €
Cost						
At beginning of year	4,037,348	1,148,159	266,659	18,800	518,279	5,989,245
Additions	41,744	33,135	30,584	-	24,219	129,682
At end of the year	4,079,092	1,181,294	297,243	18,800	542,498	6,118,927
Depreciation						
At beginning of year	1,728,285	850,559	225,458	18,396	323,761	3,146,459
Charge for the year	47,016	32,973	7,178	81	43,747	130,995
At end of the year	1,775,301	883,532	232,636	18,477	367,508	3,277,454
Net book value						
At 31 December 2023	2,303,793	297,762	64,607	323	174,990	2,841,473
At 31 December 2022	2,309,063	297,600	41,201	404	194,518	2,842,786

Aiséirí Cahir Company Limited by Guarantee

Notes (continued)

7 Tangible assets (continued)

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

The premises in Cahir are owned by the Sisters of Mercy and had been leased to Aiséirí Cahir in 1983 for 99 years. This lease was transferred to Aiséirí Cahir Company Limited by Guarantee on 1 January 2013.

On 1 January 1988, 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 Company Limited by Guarantee on 1 January 2013. The directors negotiated with the HSE – South Eastern Area to extend this lease for further 35 years from 1st January 2023.

The lease in Céim Eile Limited by Guarantee is with the Good Shepherd Community extended to 31 July 2025. This lease was transferred to Aiséirí Cahir Company Limited by Guarantee on 1 January 2013.

The lease in Aislinn Adolescent Addiction Treatment Centre Company Limited by Guarantee was also with the Sisters of Mercy entered into in 1999 for a term of 99 years. This lease was transferred to Aiséirí Cahir Company Limited by Guarantee on 1 January 2013.

8 Stock	2023	2022
	€	€
Consumables	40,454	32,780
	<u> </u>	<u> </u>
9 Debtors	2023	2022
	€	€
Trade debtors	463,269	542,305
Accrued income	-	35,858
Prepayments	-	25,129
Other debtors	251,336	-
	<u> </u>	<u> </u>
	714,604	603,292
	<u> </u>	<u> </u>

Trade debtors are stated net of a provision for impairment of €84,830 (2022: €55,850).

10 Cash and cash equivalents	2023	2022
	€	€
Cash and cash equivalents	109,960	166,448
	<u> </u>	<u> </u>

Aiséirí Cahir Company Limited by Guarantee

Notes (continued)

11 Creditors: amounts falling due within one year	2023	2022
	€	€
Trade creditors	300,414	192,984
Other creditors and accruals	297,226	667,723
PAYE	883,405	784,902
Due to Aiséirí Trust (a)	-	646,223
	<u>1,481,045</u>	<u>2,291,832</u>

(a) The loan was waived during the year as a result of the winding up of Aiseiri Trust.

12 Creditors: amounts falling due after more than one year	2023	2022
	€	€
Deferred income government grants (see note 14)	451,225	476,125
	<u>451,225</u>	<u>476,125</u>

13 Operating leases

Non-cancellable operating lease rentals are payable as follows:

	2023	2022
	€	€
Less than one year	7,883	31,833
Between one and five years	-	23,243
More than five years	-	-
	<u>7,883</u>	<u>55,076</u>

During the year €12,638 was recognised as an expense in the profit and loss account in respect of operating leases (2022: €7,820). The Company has a number of non-cancellable leases for a term of 99 years, these leases have an annual rent of €Nil.

14 Government grants	2023	2022
	€	€
At beginning of year	476,125	501,025
Amortised during the year	(24,900)	(24,900)
At end of year	<u>451,225</u>	<u>476,125</u>

Capital grants relate to the following:

- The Aislínn 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 2023 was €451,225 (2022: €476,125).

Aiséirí Cahir Company Limited by Guarantee

Notes (continued)

15 Share capital	2023 €	2022 €
Authorised		
500,000 ordinary shares of €1.00 each	<u>500,000</u>	<u>500,000</u>
Allotted, issued and fully paid		
2 ordinary shares of €1.00 each	<u>2</u>	<u>2</u>

16 Related party transactions

During the year Aiseiri Cahir Company Limited by Guarantee (formerly known as Aiseiri Cahir Designated Activity Company) received a donation of €1,091,418 from Aiseiri Trust (comprises cash received €445,195 and loan waiver of €646,223).

17 Accounting estimates and judgements

Key sources of estimation and uncertainty and critical accounting judgement in applying the Company's accounting policies:

Recoverability of debtors

The Company made judgements when assessing the impairment of its debtors. Outstanding balances have been grouped on the basis of similar risk characteristics such as past-due status, and impairment has been reviewed with reference to historical loss experience updated for current conditions.

18. Reconciliation of movement in fund for the year

	Share capital	Accumulated surplus / (deficit)	Capital contribution	Total	Total
	2023 €	2023 €	2023 €	2023 €	2022 €
Balance at beginning of year	2	(386,048)	1,263,395	877,349	1,070,770
Surplus for the year	-	896,872	-	896,872	(193,421)
Balance at end of year	<u>2</u>	<u>510,824</u>	<u>1,263,395</u>	<u>1,774,221</u>	<u>877,349</u>

During the year, the Company received a donation of €1,091,418 from Aiseiri Trust.

18 Post balance sheet events

There have been no significant events since the balance sheet date which would require disclosure in or amendment of these financial statements.

19 Approval of financial statements

The board of directors approved these financial statements on 19th August 2024.

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 Company Limited by Guarantee

Appendix 1: Operating expenses for the year ended 31 December 2023

	Note	2023 €	2022 €
Operating expenses			
Salaries		4,357,859	4,267,142
Food		320,952	269,352
Household		98,946	103,950
Repairs and maintenance		200,803	177,753
Rent and rates		68,946	43,696
Motor travel		50,201	44,841
Oil, heat and gas		218,201	173,896
Staff training		25,475	35,866
Insurance		118,526	114,968
Telephone		48,075	50,215
Advertising, stationery and printing		56,541	31,817
Other treatment costs		339,371	184,650
Bank fees		18,224	15,061
Professional fees		29,194	51,083
Sundry expenses		125,820	175,877
Supervisory costs		24,697	23,415
Bad debt written off		37,000	53,400
Amortisation of grant		(24,900)	(24,900)
Depreciation		130,995	133,496
Subscriptions		8,093	6,882
		<u>6,253,019</u>	<u>5,932,460</u>

Aiséirí

recovery from addiction

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Roxborough: Y35 AH70

Aislinn: R95 R859

Céim Eile: X91 FH61V

CHY 20096

COMPANY NO. 506175

CHARITY NO. 20079550