

Schizophrenia Association of
Ireland T/A Shine-Supporting
People Affected by Mental Ill Health
(A company limited by guarantee)

Reports and Financial Statements
for the financial year ended
31 December 2021

CRO Registration No: 70462

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

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**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

REFERENCE AND ADMINISTRATIVE DETAILS

BOARD OF DIRECTORS

Mark Synott (Chairperson)
Kevin Roantree (Treasurer)
Anne O'Connor (Resigned 21 January 2022)
Brian Miles
Marieke Altena
Martin Melvin
Pascal King

SECRETARY

Brian Miles

CHIEF EXECUTIVE

John Saunders (Resigned 30 April 2021)
Nicola Byrne (Appointed 1 November 2021)

AUDITORS

Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House
Earlsfort Terrace
Dublin 2

BANKERS

Bank of Ireland
Lower Drumcondra Road
Dublin 9

SOLICITORS

Gore & Grimes
Cavendish House
Arran Court
Smithfield
Dublin 7

REGISTERED OFFICE

Block B, Maynooth Business Campus
Maynooth
Co. Kildare

REGISTRATION NUMBERS

Charity Tax Number: CHY 6380
Charity Registration Number: 20011512
Company Registration Number: 70462

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

REPORT OF THE BOARD OF DIRECTORS

The Board presents its annual report and the audited financial statements for the financial year ended 31 December 2021 which have been prepared in accordance with the Small Companies Regime.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Directors and Secretary

The Board of Directors and secretary, who served at any time during the financial year except as noted, were as follows:

Directors:

Mark Synott (Chairperson)
Kevin Roantree (Treasurer)
Anne O'Connor (Resigned 21 January 2022)
Brian Miles
Marieke Altena
Martin Melvin
Pascal King

Secretary: Brian Miles

The Association employs a Chief Executive whose role is to oversee the operations and administration of the Association and who reports directly to the Chair. The Chief Executive is accountable to the Board.

The Chief Executive with the support of the management team manages the affairs of the Association. All major funding and strategy decisions proposed by the Chief Executive must be ratified by the Board before these become Association policy. The Board meets at least six times (bimonthly) per financial year. The Board is assisted in the discharge of its duties by the Audit and Risk Committee comprising of two Board members and an external volunteer.

Audit and Risk Committee

The Audit and Risk Committee ('ARC') provides assistance to the Board in fulfilling its responsibility to Shine to provide good corporate governance.

Membership:

The membership of the Audit and Risk Committee (ARC) includes:

- The Company Treasurer - Kevin Roantree (as Chair)
- One existing Board member - Brian Miles
- One external independent member - Ronan Jennings

The ARC is attended by the CEO, Head of Finance, Head of Governance and Human Resources and Manager of Administration and Development who is also the Authorised Risk Office.

REPORT OF THE BOARD OF DIRECTORS (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Organisational Structure

The Association is a company limited by guarantee, not having a share capital. Under the guarantee each member has undertaken to contribute, in the event of a winding up, an amount not exceeding the sum of €1. (2020: €1). There were 79 members at the balance sheet date.

Related parties and connected organisations

There were no related party transactions during the financial year.

Members and Volunteers

The Board recognises and appreciates the commitment of the Association's members and volunteers. It is not possible to place a monetary value on this voluntary effort, but it is essential to enable the Association to achieve its objectives.

BUSINESS REVIEW

Chairperson's Review

In 2021, Shine continued to provide support and information to service users and family members who are dealing with the issues faced by a family who has a family member diagnosed as having a mental health issue. Shine, like other organisations involved in mental health, offer support and advice to people. Arising out of the Covid 19 pandemic, Shine services in 2021 were compromised and had to be delivered by a number of means, including digital solutions. In a sector where interpersonal interaction is a key platform for service delivery, this has had an impact on our ability to deliver services. Notwithstanding the constraints, Shine through the flexibility and innovation of its staff has managed to deliver a significant level of services. This approach will inform our practice in 2022.

According to all indicators (increased employment, increased economic growth) and notwithstanding the medium to long term effects of the Covid 19 pandemic, Ireland is still on the rise in terms of economic recovery. Shine still continues to operate with some of the negative impacts from former years in terms of funding and these have put pressure on the organisation in terms of staff retention and recruitment. This is now a significant risk to the organisations ability to deliver services in certain areas. Through the management team, Shine has taken active steps to work with our funders to achieve restoration of funding. All of these factors impacted Shine's ability to provide its full range of services in all regions, which has resulted in the increase in risks associated with lone workers.

During 2021, Shine continued to strengthen, and demonstrate, its internal financial and operational controls through the procurement of an Internal Audit function and an internal audit plan for the next 2 years. Shine's greatest asset is its members, employees and volunteers, without whom we could not provide our wide range of services. Their commitment, hard work, energy and imagination are what enable us to respond to the growing and complex needs of those who turn to us for assistance. The dedication and flexibility of all staff and volunteers in the discharge of these services is fully recognised.

REPORT OF THE BOARD OF DIRECTORS (CONTINUED)

BUSINESS REVIEW (CONTINUED)

During 2021, the Board continued to oversee the strategic plan for the period 2019 - 2021 - Making Change Happen. The implementation timeframe for the strategic plan has been extended to 2022 and a refresh of the strategy will take place this year. An integral part of this plan envisaged that Shine would embark on a major research and family advocacy programme, underpinned by a comprehensive communications strategy. This was impacted by the pandemic and the loss of our CEO and our Head of Communications and Advocacy. The work of Shine would not be possible without the continued support of its donors. We are very fortunate to receive support from a wide variety of sources, including statutory bodies, individuals and companies. Throughout 2021 they continued to support us and this support is greatly appreciated. In particular, we would like to acknowledge the continued support of the Health Service Executive.

CEO's Review

I would like to endorse the report of the Chairman and talk to some of the challenges and achievements in 2021. The year was difficult due many reasons, but key challenges included the ongoing impact of Covid 19 and a difficult market to recruit and retain staff. The ability of our staff to continue to deliver and adapt in challenging circumstances is very important to mention.

Shine is at an interesting time in its development. I started as the new CEO in post in early November 2021. I am proud to hold this role and know the value and benefit of the work that this organisation does. We are strengthening our relationships with our core funders through partnership and also looking at ways to diversify funding streams going forward. A recent HSE audit has proved very helpful in ensuring good governance and compliance with all of the demands on a section 39 organisation and by year end 2021 Shine had implemented all of the recommendations outlined in the audit. I look forward to leading this organisation into 2022 and beyond.

Summary of the Organisation's Purpose and Activities

Mission, vision and values of the Association

Shine's mission is to promote individual and family recovery.

Our vision is of an Ireland where all those affected by mental ill health have the right to recovery and the opportunity to achieve the best quality of life.

Shine believes that:

- People affected by mental ill health should be accorded equal rights and opportunities available to all other members of society.
- Mental ill health should not be a cause for discrimination.
- Working in partnership with like-minded organisations enhances success.

Strategic Objectives of the Association

- To provide appropriate and timely information and education as required to support recovery for all family members.
- To lead in the promotion of the right to person centered and appropriate recovery orientated services.
- To be a leader in initiating and participating in research and innovation to inform knowledge of recovery, policy and practice.
- To be a key influencer in the development of national mental health service policy and practice and the reduction of stigma and discrimination.

REPORT OF THE BOARD OF DIRECTORS (CONTINUED)

BUSINESS REVIEW (CONTINUED)

Achievements & Performance

Achieving the Association's Objectives

Shine supports people with mental ill health and their families and friends in a number of different ways. During 2021, Shine continued the provision of its core services in partnership with the Health Service Executive and other voluntary organisations. Arising out of the ongoing Covid 19 Pandemic, Shine's delivery of services had to adapt. In respect of the public health guidelines and Government restrictions, Shine delivered most of its services remotely using digital platforms and phone and email-based systems. Depending on the level of restrictions in place many frontline services were reduced.

Shine continued the implementation of its Strategic Plan, Making Change Happen, for 2019 to 2021. This plan sets out a more innovative direction for the organisation, including the development of a more coherent family advocacy initiative, a research function and a communications strategy. The Advocacy strategic objective was delayed until late 2020 when the role of Advocacy Officer was recruited. Similarly, the research objective was delayed and is being operationalised in 2021.

During 2021 and notwithstanding Covid 19 restrictions and absence of a CEO for 6 months, Shine commenced a process of change management with a view to realising the overall strategic objectives of improved service delivery. This is characterised by developing an integrated approach and standardised and high-quality programmes which are measurable and consistent across the organisation. This process continues into 2022.

Regional & Resource Services

Regional Services: Shine has Regional Development Officers and Information and Support Officers based across the country. The Officers deal with questions and queries in person or on the phone and provide more detailed person specific information. They also introduce clients to suitable support groups. The regional offices deliver specific training packages to individuals and family members and have relevant and up to date information on local mental health services, information resources, training and employment services and other community resources.

Resource Centres: Shine operates resource centres for people with self-experience of mental ill health and their family members in Dublin, Cork and Waterford. These centres, provide a wide range of support, personal development and social activities.

An operational review of the service delivery model commenced in 2021 with a view to improving effectiveness. The implementation of this will carry into 2022.

National Projects

Shine co-ordinates the following national projects:

See Change, the national stigma reduction programme with the support of the Department of Health, HSE and over ninety partner organisations. See Change delivers a Mental Health in the Workplace programme, an Ambassador programme and the Green Ribbon Campaign.

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

REPORT OF THE BOARD OF DIRECTORS (CONTINUED)

BUSINESS REVIEW (CONTINUED)

Headline, Ireland's national programme for responsible reporting, and representation of mental illness and suicide. Our objective is to work as collaboratively as possible with Irish media professionals across print, broadcast, and online platforms to reduce the effects of suicide contagion, and the stigma attached to mental ill health.

Similar to 2020 and arising from Covid 19 restrictions, for 2021 See Change and Headline activities where in the majority of cases operated remotely.

FINANCIAL REVIEW

The results for the financial year reflect a net surplus of €154,934 (2020 deficit: €352,280) .

Income of €2,329,049 (2020: €1,860,865) shows an increase of €468,184, mainly relating to an increase in funding from the HSE for certain projects and additional donations received during the year. Expenditure of €2,174,115 (2020: €2,213,145), represents a decrease of €39,030 over 2020 which relates to a decrease of expenditure for the organisation as a whole due to Covid 19 restrictions on activities and staff ceasing employment. The balance sheet at the year-end shows net assets of €2,491,466 (2020: €2,336,532) due to an increase in cash in bank resulting in an increase in reserves at the year end.

The results for the financial year and state of affairs of the company are set out in the statement of financial activities and the balance sheet on page 15 and 16 respectively.

Management remuneration

Total management remuneration costs of our key personnel, Chief Executive, Administration and Development Manager, Head of Finance, Head of Human Resources & Governance, Head of Communication & Advocacy, and National Operations Manager were €392,049 (2020: €460,578). Both the CEO and Head of Communications and Advocacy posts were vacant for six months in 2021. Shine salaries are benchmarked to the HSE salaries where practical. A new procedure will be implemented by the Head of Governance and Human Resources in 2022 for induction of new Board Members. New Board Members receive Trustee training on appointment to the Board and at regular intervals as required.

Reserves policy

The overall policy of the Association is to maintain liquid resources to facilitate the funding of the Association's work in the service of its members. This policy is driven by the need to provide for future expenditure on a planned basis and at the same time be in a position to respond to urgent needs at short notice. Where appropriate, funds are designated for use within the Association, for particular purposes and the related expenditure may be made over a number of accounting periods. This principal also applies to certain funds which have been restricted in their use under the terms of their receipt (see note 16).

REPORT OF THE BOARD OF DIRECTORS (CONTINUED)

FINANCIAL REVIEW (CONTINUED)

Investment policy and performance

The Association's funds are held in the form of liquid assets. Association policy is to maintain sufficient reserves to cover at least four months' average expenditure, subject to requirements in respect of current commitments and future developments, having regard to any restrictions in respect of the use of particular funds in accordance with the wishes of the donors of the funds.

FUTURE DEVELOPMENTS

As referenced the organisation has produced a Strategic plan which sets out the direction for the years 2018-2021 and this was extended by 12 months. Due to the gap in CEO and change in Leadership, we have extended the implementation timeframe for our Strategic Plan to afford the new CEO time to implement any outstanding parts of the plan.

This will utilise some of the accumulated reserves. The organisation continues to plan to decide on how best to resolve the matter of its administrative offices as well as the location of its Dublin Resource Centre and Regional offices. The Board will not make any decisions in isolation and will ensure that such decisions will be fully aligned with the overall future direction of Shine.

EVENTS AFTER THE BALANCE SHEET DATE

There have been no significant events since the financial year end.

GOING CONCERN

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis in preparing the annual financial statements.

Further details regarding the adoption of the going concern basis can be found in note 1 to the financial statements.

RISK STATEMENT

The principal risk faced by the Association is the reduction of government funding in the health sector due to the current economic climate. A contingency plan is in place to deal with such eventualities. The contingency plan is a high-level statement on likely actions in the event of significant and unexpected funding reductions. A risk is the increased difficulty in attracting appropriate staff due to full employment in the economy particularly in the Dublin and Eastern Region. This is now reflected in the organisations most recent risk register.

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

REPORT OF THE BOARD OF DIRECTORS (CONTINUED)

COMPLIANCE WITH CODE OF GOVERNANCE

During 2019, the Charities Regulator published the Charities Governance Code. The Board adopted this Code during 2020. Shine endeavours to ensure it fully complies with the Charity Regulator's Governance Code and reported their full compliance with the Charities Governance Code to the Charities Regulator on 7 October 2021. In reporting on their compliance the Board have considered the HSE report issued in September 2021 and ensured any recommendations relevant to principles of the Charities Governance Code were implemented. This code explains the minimum standards organisations must meet to effectively manage and control their charity. Charity trustees are responsible for the governance of their charity and should make sure that the six principles of the Charities Governance Code are being applied. 2021 was the first year that charities were expected to report to the Charities Regulator on their compliance with the Code.

POLITICAL CONTRIBUTIONS

There were no political contributions made by the company during the year (2020: €Nil).

ACCOUNTING RECORDS

The measures that the directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's offices at Block B, Maynooth Business Campus, Maynooth, Co. Kildare.

DISCLOSURE OF INFORMATION TO AUDITORS

In the case of each of the persons who are directors at the time the directors' report and financial statements are approved:

- A) So far as the directors are aware, there is no relevant audit information of which the company's auditors are unaware; and
- B) Each director has taken all steps that ought to have been taken by the director in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

The auditors, Deloitte Ireland LLP, Chartered Accountants and Statutory Audit Firm, continue in office in accordance with Section 383(2) of the Companies Act 2014.

Approved by the Board and signed on its behalf by:



MARK SYNNOTT
Director



KEVIN ROANTREE
Director

Date: 17th June 2022

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors' report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* ("relevant financial reporting framework"). 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 as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; 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 ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report complies with the Companies Act 2014 and enable the financial statements to be audited.

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

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SCHIZOPHRENIA ASSOCIATION OF IRELAND t/a SHINE SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH (A COMPANY LIMITED BY GUARANTEE) (THE 'COMPANY')

Report on the audit of the financial statements

Opinion on the financial statements of Schizophrenia Association Of Ireland ("the company")

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 2021 and of the net movement in funds for the financial year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

The financial statements we have audited comprise:

- the Statement of Financial Activities (incorporating an Income and Expenditure Account);
- the Balance Sheet; and
- the related notes 1 to 26, including a summary of significant accounting policies as set out in note 1.

The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council ("the relevant financial reporting framework").

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the "*Auditor's responsibilities for the audit of the financial statements*" section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, 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 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 SCHIZOPHRENIA ASSOCIATION OF IRELAND t/a
SHINE SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH (A COMPANY LIMITED BY GUARANTEE) (THE
'COMPANY')**

Report on the audit of the financial statements (continued)

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement, 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, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SCHIZOPHRENIA ASSOCIATION OF IRELAND t/a SHINE SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH (A COMPANY LIMITED BY GUARANTEE) (THE 'COMPANY')

Report on the audit of the financial statements (continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity (or where relevant, the group) to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on other legal and regulatory requirements

Opinion on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements and the directors' report has been prepared in accordance with the Companies Act 2014.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SCHIZOPHRENIA ASSOCIATION OF IRELAND t/a
SHINE SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH (A COMPANY LIMITED BY GUARANTEE) (THE
'COMPANY')

Report on the audit of the financial statements (continued)

Use of our report

This 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.



Richard Howard
For and on behalf of Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House, Earlsfort Terrace, Dublin 2

Date: 23 June 2022

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

		2021	2021	2021	2020	2020	2020
	<i>Note</i>	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
		Funds	Funds		Funds	Funds	
		€	€	€	€	€	€
INCOME FROM:							
Donations and legacies	4	57,747	50,906	108,653	38,198	26,500	64,698
Charitable activities	5	2,220,236	-	2,220,236	1,789,723	-	1,789,723
Other	6	-	160	160	6,250	194	6,444
Total		<u>2,277,983</u>	<u>51,066</u>	<u>2,329,049</u>	<u>1,834,171</u>	<u>26,694</u>	<u>1,860,865</u>
EXPENDITURE ON:							
Charitable activities	7	2,098,872	-	2,098,872	2,155,398	-	2,155,398
Other	9	50,342	24,901	75,243	18,877	38,870	57,747
Total		<u>2,149,214</u>	<u>24,901</u>	<u>2,174,115</u>	<u>2,174,275</u>	<u>38,870</u>	<u>2,213,145</u>
Net income/ (expenditure)							
	11	128,769	26,165	154,934	(340,104)	(12,176)	(352,280)
Taxation	12	-	-	-	-	-	-
		128,769	26,165	154,934	(340,104)	(12,176)	(352,280)
Transfers	16	140,000	(140,000)	-	160,500	(160,500)	-
Net movement in funds		<u>268,769</u>	<u>(113,855)</u>	<u>154,934</u>	<u>(179,604)</u>	<u>(172,676)</u>	<u>(352,280)</u>
RECONCILIATION OF FUNDS							
Total funds brought forward	16	503,734	1,832,798	2,336,532	683,338	2,005,474	2,688,812
Total funds carried forward	16	<u>772,503</u>	<u>1,718,943</u>	<u>2,491,466</u>	<u>503,734</u>	<u>1,832,798</u>	<u>2,336,532</u>

All income and expenditure derive from continuing activities.

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	<i>Note</i>	2021 €	2020 €
Tangible Fixed Assets	<i>13</i>	340,836	350,172
Current Assets			
Debtors	<i>14</i>	197,609	129,138
Cash at bank and in hand		2,082,439	1,941,537
		<u>2,280,048</u>	<u>2,070,675</u>
Creditors Amounts falling due within one year	<i>15</i>	(129,418)	(84,315)
Net Current Assets		<u>2,150,630</u>	<u>1,986,360</u>
NET ASSETS	<i>16/17</i>	<u>2,491,466</u>	<u>2,336,532</u>
FUNDS OF THE CHARITY			
Restricted funds	<i>16</i>	772,500	503,734
Designated funds	<i>16</i>	1,493,506	1,069,000
General funds	<i>16</i>	225,460	763,798
		<u>2,491,466</u>	<u>2,336,532</u>

The financial statements were prepared in accordance with the Small Company Regime and were approved and authorised for issue by the Board of Directors on 17th June 2022 and signed on its behalf by:



MARK SYNOTT
Director



KEVIN ROANTREE
Director

SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH

STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2021

	<i>Note</i>	2021 €	2020 €
Cash flows from operating activities			
Net cash from operating activities	25	140,902	(368,899)
		<hr/>	<hr/>
Cash flows from investing activities			
Net cash from investing activities		-	-
		<hr/>	<hr/>
Cash flows from financing activities			
Net cash from financing activities		-	-
		<hr/>	<hr/>
Increase in cash and cash equivalents		1,941,537	2,310,436
Cash and cash equivalents at beginning of year			
		<hr/>	<hr/>
Cash and cash equivalents at end of year		2,082,439	1,941,537
		<hr/> <hr/>	<hr/> <hr/>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

The significant accounting policies and measurement bases adopted are summarised below. They have all been applied consistently throughout the financial year and to the preceding year.

General Information and Basis of Accounting

In accordance with Section 1180(8) of the Companies Act 2014, the company is exempt from including the word “Limited” in its name. The company is limited by guarantee and has no share capital whose registration number is 70462. The address of the registered office is Block B, Maynooth Business Campus, Maynooth, Co. Kildare. The nature of the company’s principal activities is set out in the Directors’ report.

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2014, Small Companies Regime and Section 1A of FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Schizophrenia Association of Ireland T/A Shine – Supporting People Affected By Mental Ill Health has prepared its financial statements in accordance with the formats provided for in the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” in accordance with the Financial Reporting Standard applicable in the UK (which has been recognised as best practice for financial reporting by charities in Ireland) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued by the Financial Reporting Council, and the Companies Act 2014.

The functional currency of Schizophrenia Association of Ireland T/A Shine – Supporting People Affected by Mental Ill Health is considered to be Euro because that is the currency of the primary economic environment in which the company operates.

Going Concern

The Company's forecasts and projections, taking account of reasonable possible changes in performance, show that the organisation will be able to operate within the level of its current cash and investment resources. The Board have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements. Accordingly, these financial statements do not include any adjustments to the carrying amount and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

As of 24th February 2022, Shine had submitted all Service Level agreements to the HSE for 2022. At this stage, Shine has no reason to anticipate any reduction in our HSE funding for 2022. Shine are confident that they can continue with the same level of support to individuals going forward. The most significant change has been around the delivery of services from face to face to more on-line supports, services and training.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES (CONTINUED)

Incoming Resources – Donations and Legacies

Donations and Legacies is represented by donations, gifts and legacies and are included in full when received.

Incoming Resources – Charitable Activities

Grants receivable are recorded as income on receipt, in addition to any agreed funding from the HSE for the current year as per the service level agreement.

Expenditure

Expenditure is recognised when a liability is incurred. Contractual arrangements are recognised as goods or services are supplied.

The salaries of staff involved in charitable activities, fundraising activities, management and administration are apportioned across those three expenditure categories on a reasonable, justified and consistent basis.

Governance costs are defined as costs related to the general running of the organisation as an entity as opposed to the direct management functions inherent in generating funds and include audit and accountancy, legal and professional fees.

Funds Accounting

Restricted Funds

Restricted funds represent donations, legacies, grants and other income received, which can only be used for those purposes that have been specified by the donor or grant making institutions.

Designated Funds

Designated funds represent donations which have been designated by the Board for specific purposes.

Unrestricted General Funds

Unrestricted funds represent amounts which are expendable at the discretion of the Board in furtherance of the objectives of the charity. Such funds may be held in order to finance working capital or capital investment.

Taxation

The Company is exempt from corporation tax due to its charitable status.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES (CONTINUED)

Fixed Assets and Depreciation

Fixed assets are recorded at cost.

Depreciation is provided so as to write off the cost of the assets to their residual value of nil, over their estimated useful lives. The rates of depreciation are as follows:

Waterford premises	2% straight line
Fixtures and fittings	10% straight line
Equipment	10% straight line
Computers	25% straight line

The costs of assets specifically acquired for a project and funded by that project are charged to income and expenditure in the financial year in which they are acquired.

Retirement benefits

Pension benefits for employees are met by payments to a defined contribution pension fund. Contributions are charged to the Statement of Financial Activities (incorporating an Income and Expenditure Account) in the financial year in which they fall due.

Operating Lease

Operating lease rentals are charged to the Statement of Financial Activities (incorporating an Income and Expenditure Account) in the financial years which they are paid.

Financial Instruments

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

(i) Financial assets and liabilities

All financial assets and liabilities are initially measured at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES (CONTINUED)

Financial Instruments (continued)

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short term current asset investments.

Current asset investments comprise cash deposits and are measured initially at the cash amount on deposit and subsequently at the cash amount expected to be received.

2. INCOME

Income represents funding grants received and receivable from the HSE, National Lottery donations, ESF funding, FÁS, fund-raising events, membership fees, charitable donations, bequests, interest receivable and other income. All income wholly arises in the Republic of Ireland.

There are no unfulfilled conditions and other contingencies attached to grants that have been recognised in income. There have been no other forms of government assistance from which the charity has directly benefited.

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

3. DONATIONS AND LEGACIES

	Restricted	Unrestricted	2021	2020
	€	€	Total	Total
	€	€	€	€
Donations, corporate donations and regular giving	57,747	40,906	98,653	64,698
Legacies and bequests	-	10,000	10,000	-
	<u>57,747</u>	<u>50,906</u>	<u>108,653</u>	<u>64,698</u>
	<u><u>57,747</u></u>	<u><u>50,906</u></u>	<u><u>108,653</u></u>	<u><u>64,698</u></u>

4. ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES

	Restricted	Unrestricted	2021	2020
	€	€	Total	Total
	€	€	€	€
HSE projects and grants	2,195,800	-	2,195,800	1,763,409
Other projects and grants	24,436	-	24,436	26,314
	<u>2,220,236</u>	<u>-</u>	<u>2,220,236</u>	<u>1,789,723</u>
	<u><u>2,220,236</u></u>	<u><u>-</u></u>	<u><u>2,220,236</u></u>	<u><u>1,789,723</u></u>

5. OTHER INCOME

	Restricted	Unrestricted	2021	2020
	€	€	Total	Total
	€	€	€	€
Deposit interest	-	160	160	194
Other	-	-	-	6,250
	<u>-</u>	<u>160</u>	<u>160</u>	<u>6,444</u>
	<u><u>-</u></u>	<u><u>160</u></u>	<u><u>160</u></u>	<u><u>6,444</u></u>

SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

6. EXPENDITURE ON CHARITABLE ACTIVITIES

Activity	Programme Costs €	Direct Salary Costs €	Support Costs (Note 8) €	Total 2021 €	Total 2020 €
Direct provision of self-help groups	17,652	318,025	208,494	544,171	664,787
Specific informal training and education	14,507	283,119	185,611	483,237	509,160
General awareness raising	269,115	484,629	317,720	1,071,464	981,451
	<u>301,274</u>	<u>1,085,773</u>	<u>711,825</u>	<u>2,098,872</u>	<u>2,155,398</u>

7. ANALYSIS OF SUPPORT COSTS

	2021 €	2020 €	Basis of allocation
<u>Charitable activities:</u>			<i>Number of personnel working within each activity</i>
Staff and related costs	434,798	493,408	
Rent and premises costs	166,209	176,704	
Other costs	101,482	134,904	
Depreciation	9,336	9,336	
Total	<u>711,825</u>	<u>814,352</u>	

8. OTHER EXPENDITURE

	Restricted €	Unrestricted €	2021 Total €	2020 Total €
Governance	50,342	24,901	75,243	57,747
	<u>50,342</u>	<u>24,901</u>	<u>75,243</u>	<u>57,747</u>

9. EMPLOYEES AND REMUNERATION

The average monthly number of persons employed by the company during the financial year was 35 (2020: 38) and is analysed into the following categories:-

	2021	2020
Management	5	6
Administration and support	3	3
Charitable activities	27	29
	<u>35</u>	<u>38</u>

The aggregate remuneration comprised of:

	2021	2020
	€	€
Wages and salaries	1,254,982	1,326,119
Social insurance costs	137,869	143,408
Other retirement benefit costs	35,386	41,037
Life assurance	6,645	7,399
Ex-gratia costs	53,030	11,903
	<u>1,487,912</u>	<u>1,529,866</u>

No remuneration was paid to any Board Members during the financial year.

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

10. EMPLOYEES AND REMUNERATION (Continued)

The number of employees whose salaries (excluding employer pension contributions) were greater than €60,000 were as follows:

	2021	2020
	Number	Number
€60,001 - €70,000	2	-
€70,001 - €80,000	-	2
€80,001 - €90,000	1	-
€90,001 - €100,000	-	-
€100,001 - €110,000	-	-
€110,001 - €120,000	-	1

Key management compensation

During 2021 the total management remuneration for the six key personnel in 2021 was €392,049 (2020: six key personnel €460,578).

11. NET INCOME/ EXPENDITURE

	2021	2020
	€	€
Net expenditure is stated after charging:		
Directors' remuneration	-	-
Depreciation	9,336	9,335
Operating lease rentals – premises	147,283	149,918
and after crediting:		
Interest earned	(160)	(194)

12. TAXATION

The Association is exempt from Corporation Tax due to its charitable status.

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

13. TANGIBLE FIXED ASSETS

	Waterford Premises €	Fixtures & Fittings €	Equipment €	Computers €	Total €
Cost:					
At 1 January 2021	402,931	10,318	2,398	6,710	422,357
At 31 December 2021	<u>402,931</u>	<u>10,318</u>	<u>2,398</u>	<u>6,710</u>	<u>422,357</u>
Accumulated depreciation:					
At 1 January 2021	56,369	7,667	1,439	6,710	72,185
Charge for the financial year	8,064	1,032	240	-	9,336
At 31 December 2021	<u>64,433</u>	<u>8,699</u>	<u>1,679</u>	<u>6,710</u>	<u>81,521</u>
Net Book Value:					
At 31 December 2021	<u>338,498</u>	<u>1,619</u>	<u>719</u>	<u>-</u>	<u>340,836</u>
At 31 December 2020	<u>346,562</u>	<u>2,651</u>	<u>959</u>	<u>-</u>	<u>350,172</u>

14. DEBTORS: Amounts falling due within one year	2021	2020
	€	€
Grant debtors	165,290	97,944
Prepayments and other debtors	18,694	17,269
Sundry debtors	13,625	13,925
	<u>197,609</u>	<u>129,138</u>

15. CREDITORS: Amounts falling due within one year	2021	2020
	€	€
Trade creditors	15,844	20,690
Accruals	65,023	19,977
Other creditors	14,810	8,538
Taxation - PAYE/PRSI	33,741	35,110
	<u>129,418</u>	<u>84,315</u>

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

16. FUNDS OF THE CHARITY

	Balance 01/12/2021 €	Income €	Expenditure €	Funds Transfer €	Balance 31/12/2021 €
Restricted Funds					
HSE	203,519	1,630,087	(1,395,801)	40,000	477,805
Other income	-	24,436	(24,436)	-	-
Donations	-	15,090	(15,090)	-	-
National Lottery	99,145	(6,000)	(11,890)	-	81,255
National Projects	136,678	614,368	(594,317)	-	156,729
Regional Projects	64,392	-	(107,681)	100,000	56,711
	<u>503,734</u>	<u>2,277,981</u>	<u>(2,149,215)</u>	<u>140,000</u>	<u>772,500</u>
Designated Funds					
Operating Reserves	850,000	-	-	-	850,000
Shine Arts	7,500	-	(5,784)	6,000	7,716
Strategic Planning Activities	211,500	-	(15,000)	(16,450)	180,050
Comms and admin support	-	-	-	415,740	415,740
Learning and development	-	-	-	40,000	40,000
	<u>1,069,000</u>	<u>-</u>	<u>(20,784)</u>	<u>445,290</u>	<u>1,493,506</u>
General Funds	<u>763,798</u>	<u>51,066</u>	<u>(4,114)</u>	<u>(585,290)</u>	<u>225,460</u>
Total Funds	<u>2,336,532</u>	<u>2,329,049</u>	<u>(2,174,113)</u>	<u>-</u>	<u>2,491,466</u>

The organisation's designated funds are in respect of commitments approved by the Board of the directors. Due to a deficit in HSE funding Shine allocated €40,000 from general reserves to cover this deficit within HSE CHO 9 DNCC. There was a designation of €100,000 to continue the funding of the Advocacy strategy as set out in the Shine strategic plan 2018-2021.

During 2021 Shine recognised there needed to be an investment in Communications, Fundraising and administration and the board agreed an allocation of €415,740 to cover three posts and related costs for a three-year period. They also recognised the importance of learning and development with the organisation and allocated €40,000.

Restricted funds of €772,500 represent HSE funding for specific HSE CHO areas, National lottery for specific regions and donations received with specific request that it remains within a certain region.

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

16. FUNDS OF THE CHARITY (CONTINUED)

In respect of prior financial year:

	Balance 01/12/2020 €	Income €	Expenditure €	Funds Transfer €	Balance 31/12/2020 €
Restricted Funds					
HSE	177,795	1,532,975	(1,508,793)	1,542	203,519
Other income	-	26,313	(26,313)	-	-
Donations	-	11,928	(11,928)	-	-
National Lottery	97,361	4,000	(2,216)	-	99,145
National Projects	362,797	275,380	(497,887)	-	140,290
Regional Projects	45,385	(16,425)	(127,138)	158,958	60,780
	<u>683,338</u>	<u>1,834,171</u>	<u>(2,174,275)</u>	<u>160,500</u>	<u>503,734</u>
Designated Funds					
Operating Reserves	850,000	-	-	-	850,000
Shine Arts	6,967	-	(6,988)	7,521	7,500
Strategic Planning Activities	210,000	-	(12,824)	14,324	211,500
	<u>1,066,967</u>	<u>-</u>	<u>(19,812)</u>	<u>21,845</u>	<u>1,069,000</u>
General Funds	<u>938,507</u>	<u>26,694</u>	<u>(19,058)</u>	<u>(182,345)</u>	<u>763,798</u>
Total Funds	<u>2,688,812</u>	<u>1,860,865</u>	<u>(2,213,145)</u>	<u>-</u>	<u>2,336,532</u>

The organisation's designated projects are in respect of commitments approved by Board of Directors of the Charity totalling €1,069,000 and represent a fund for future operating expenditure of the organisation. Arising out of deficits in HSE funding, Shine allocated a transfer of €52,000 from General Funds, and an additional €35,000 was allocated to the HSE South East due to lack of funding to continue services in the South East. The organisation transferred €73,500 from general funds to restricted project with regards communication and advocacy. The overall total of movements amounted to €160,500.

During 2020 a regional project "Bealach Nua and SRF west" that Shine was supporting no longer required the services of Shine and the funds had to be returned to the HSE. The total refunded was €17,050.

Restricted funds of €503,734 represent donations, legacies, grants and other income received, which can only be used for the purposes specified by the donor.

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds €	Designated Funds €	General Funds €	Total 2021 €	Total 2020 €
Tangible fixed assets	-	-	340,836	340,836	350,172
Current assets	772,500	1,493,506	14,042	2,280,048	2,070,675
Current liabilities	-	-	(129,418)	(129,418)	(84,315)
	<u>772,500</u>	<u>1,493,506</u>	<u>225,460</u>	<u>2,491,466</u>	<u>2,336,532</u>

18. LEASE COMMITMENTS

2021
€

2020
€

Operating lease commitments:
Total future minimum lease payments under non-cancellable
operating leases are as follows:

Leasehold premises expiring:

Within one year	15,233	97,605
Between two and five years	16,800	2,200
	<u>32,033</u>	<u>99,805</u>

19. VOLUNTARY SUPPORT GROUPS

The Association provides general support to a number of voluntary support groups throughout the country which are independent of the Association. The activities of these voluntary support groups are not reflected in the financial statements of the Association.

20. RELATED PARTY TRANSACTIONS

There were no related party transactions during the financial year (2020: None).

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

21. FINANCIAL INSTRUMENTS	2021	2020
	€	€
Financial assets		
Measured at undiscounted amounts receivable		
Grant and sundry debtors (Note 14)	178,915	111,869
	<u> </u>	<u> </u>
Financial liabilities		
Measured at undiscounted amounts payable		
Trade and other creditors (Note 15)	30,654	29,228
	<u> </u>	<u> </u>

22. CONSTITUTION

The Association is a company limited by guarantee, not having a share capital. Under the guarantee each member has undertaken to contribute in the event of a winding up, an amount not exceeding the sum of €1 (2020: €1). There were 79 (2020: 84) members at the balance sheet date.

The Association is prohibited by its constitution from the distribution of any of its reserves by way of a dividend or otherwise to its members.

Under the provisions of the Companies Act 2014, the company is exempt from including the word "Limited" in its name.

23. RETIREMENT BENEFITS

	2021	2020
	€	€
Retirement benefit costs	35,386	41,037
	<u> </u>	<u> </u>

The company operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the company in an independent administered fund. Retirement benefit costs paid during the financial year amounted to €35,386 (2020: €41,037). Balance outstanding as at the financial year end was €7,929 (2020: €8,538).

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

24. AUDITOR REMUNERATION

The analysis of the auditor's remuneration is as follows:

	2021	2020
	€	€
Fees payable to the company's auditor and its associates for the audit of the company's annual accounts	16,595	9,840
Total audit fees	<u>16,595</u>	<u>9,840</u>

25. RECONCILIATION OF PROFIT/ (LOSS) BEFORE INCOME TAX TO CASH GENERATED FROM OPERATIONS

	2021	2020
	€	€
Profit/ (loss) before income tax	154,934	(352,280)
Depreciation	9,336	9,335
Increase in debtors	(68,471)	(22,350)
(Decrease)/ increase in creditors	45,103	(3,604)
Cash generated from operations	<u>140,902</u>	<u>(368,899)</u>

26. POST BALANCE SHEET EVENTS

There have been no significant events since the balance sheet date.

SUPPLEMENTARY INFORMATION

(NOT COVERED BY THE INDEPENDENT AUDITOR’S REPORT)

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

**APPENDIX 1: DETAILED OPERATING STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	€	€
INCOME:		
HSE:		
- CHO 9 - DNCC	615,342	615,345
- CHO 9 – DNCC Pay restoration	33,372	-
- CHO 4 – South	369,908	302,409
- CHO 2 - West	86,922	90,922
- CHO 8 - Midlands	66,600	66,600
- CHO 5- South East	72,964	72,804
- CHO 3 - Mid West	63,405	63,405
- CHO 8 and 1 - North East	63,244	63,244
- CHO 9 - Dublin Resource Centre	258,330	262,247
- CHO 1 – North West	(6,000)	-
	<u>1,624,087</u>	<u>1,536,976</u>
NOSP-See Change	297,580	66,240
NOSP - Headline	207,983	138,116
NOSP – Workplace Training	66,149	39,128
See Change donations	39,808	29,046
Bequest	10,000	-
Grants and co-funding	24,436	26,313
Donations and membership fees	55,996	37,302
Bealach Nua	-	(16,472)
NSRF project	-	(578)
Workplace Training	2,850	2,850
Interest received	160	194
Management fees	-	1,750
	<u>704,962</u>	<u>323,889</u>
	<u>2,329,049</u>	<u>1,860,865</u>
EXPENDITURE		
Staff costs	1,487,913	1,529,866
Direct Provision of Self-Help Groups	17,651	22,361
Specific Information Training and Education	14,507	22,503
General Awareness Raising	269,115	246,742
Governance – Non day-to-day activities	75,243	48,747
Support Costs	309,686	342,926
TOTAL	<u>2,174,115</u>	<u>2,213,145</u>
NET EXPENDITURE FOR THE FINANCIAL YEAR	<u>154,934</u>	<u>(352,280)</u>

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

**APPENDIX 2: ANALYSIS OF INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	€	€
INCOME:		
HSE – Section 39		
- CHO 9 - DNCC	615,342	615,345
- CHO 9 – DNCC Pay restoration	33,372	-
- CHO 4 – South	369,908	302,409
- CHO 2 – West	86,922	90,922
- CHO 8 - Midlands	66,600	66,600
- CHO 5- South East	72,964	72,804
- CHO 3 - Mid West	63,405	63,405
- CHO 8 and 1 - North East	63,244	63,244
- CHO 9 - Dublin Resource Centre	258,330	262,247
- CHO 1 – North West	(6,000)	-
OTHER INCOME:		
NOSP - See Change Income	297,580	66,240
NOSP - Headline	207,983	138,116
NOSP – Workplace Training	66,149	39,128
See Change Donations	39,808	29,046
Bequests	10,000	-
FAS - Employment Support Scheme	24,436	26,313
HSE West specific project	-	(578)
Workplace Training	2,850	2,850
Bealach Nua	-	(16,472)
Other	54,848	35,879
Interest received	160	194
Management fees	-	1,750
Membership fees	1,148	1,423
	<u>2,329,049</u>	<u>1,860,865</u>

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

**APPENDIX 3: ANALYSIS OF EXPENDITURE
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

	2021 €	2020 €
EXPENDITURE		
Staff Costs		
Wages, salaries and social welfare costs	1,445,881	1,481,430
Other retirement benefit costs	35,386	41,037
Life assurance	6,645	7,399
	<u>1,487,912</u>	<u>1,529,866</u>
Direct Provision of Self Help Groups		
Support group running costs	4,079	13,238
National lottery activities	11,890	2,610
External supervision costs	840	3,270
Centre programme costs	842	3,243
	<u>17,651</u>	<u>22,361</u>
Specific Informal Training and Education		
Taking control running costs		-
BC trainee allowance	14,265	20,468
HSE west specific project	-	1,750
Education courses	242	285
	<u>14,507</u>	<u>22,503</u>
General Awareness Raising		
Headline media activities and rewards	38,800	24,772
See change activities	214,418	190,579
Rebranding and website updates	15,897	31,391
	<u>269,115</u>	<u>246,742</u>
Governance - Non day to day activities of the organisation		
Governance costs	24,535	7,716
Audit fee	16,595	9,840
Professional fees	8,986	10,142
Garda vetting	155	310
Bank charges	995	926
Strategic review and research	18,190	12,825
Other	5,787	6,988
	<u>75,243</u>	<u>48,747</u>

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

**APPENDIX 3: ANALYSIS OF EXPENDITURE
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021 (CONTINUED)**

	2021	2020
	€	€
Support Costs		
IWA - Employee Support	14,676	10,850
Rent	147,283	149,918
Insurance	14,776	14,057
Light and Heat	4,151	12,729
Telephone, postage and stationery	29,633	31,266
Canteen and cleaning	7,716	13,520
Travel and General Expenses	16,951	17,977
Staff training and events	16,782	8,895
Recruitment Costs	1,201	2,237
Repairs, maintenance and upgrades	47,182	72,141
Depreciation	9,336	9,336
	<u>309,687</u>	<u>342,926</u>
Total Expenditure	<u><u>2,174,115</u></u>	<u><u>2,213,145</u></u>

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

**APPENDIX 4: HSE FUNDS RECEIVED
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

Note 1:

Agency: **Health Service Executive (HSE)**
Sponsoring Government Department: **Department of Health**
Grant Programme: **Shine Support, Information and Awareness Services**
Purpose of the Programme: **Provision of Shine services as agreed in HSE Service Level Agreement**
Total Grant: **€2,179,174**
Term: **Expires 31 December 2021**

Accounting for grants
-Grant deferred from 2020: **€Nil**
-Grant received during the year: **€2,179,174**
-Grant taken to income for the year: **€2,179,174**
-Grant deferred at 31 December 2021: **€Nil**
Expenditure in the year: **€2,190,974**
Capital Grant: **€Nil**
Restrictions on use: **As per Service Level Agreement**

Note 2: **2021**
€

Grant Programme Name: **Shine Support, Information and Awareness Services**
Grant Income:
HSE Service Agreement: **2,179,174**

Expenses:
Wages **(1,487,912)**
Rent **(176,424)**
Other **(526,638)**

Deficit **(11,800)**
