

National Association of Housing
for the Visually Impaired CLG

Annual Report and Accounts 2017



nahvi

National Association of
Housing for the Visually Impaired

(A company limited by guarantee and not having a share capital)

DIRECTORS AND OTHER INFORMATION

DIRECTORS

Margaret Doyle
 Patsy Dowdall
 Tom Jordan
 Edward McGlynn
 Robert Mills
 Anthony Walsh

COMPANY NUMBER

317329

CHARITY NUMBER

CHY 13759

REGISTERED OFFICE

56 Hazelwood
 Beaverstown Road
 Donabate
 Co. Dublin
 K36 XR28

AUDITOR

Sean Mc Kenny & Co
 Certified Accountants and
 Auditors
 Business Park
 Ardee
 Co. Louth

PRINCIPAL ADDRESS

56 Hazelwood
 Beaverstown Road
 Donabate
 Co. Dublin
 K36 XR28

BANKERS

AIB
 140 Lower Drumcondra Road
 Drumcondra
 Dublin 9
 D09 YY61

SOLICITORS

Byrne Wallace
 88 Harcourt Street
 Dublin 2
 D02 DK18

MANAGEMENT TEAM

Service Director	Margaret McGovern
/Nominated Service Provider	Julie Ann Jones
Deputy Manager/(PIC)	Stephanie Walsh
PPIM/Sub PIC	

VULNERABLE ADULT PROTECTION OFFICER

Stephanie Walsh

Directors' Report

The directors present their report and the financial statements for the year ended 31 December 2017.

1. Organisation and Status

Legal status

The National Association of Housing for the Visually Impaired CLG (NAHVI) was incorporated as a company limited by guarantee on 13 October 1999. NAHVI provides supported living in a safe environment for adults who are both visually impaired and intellectually disabled.

Through Individual Care Plans (ICP's), we strive to ensure that all residents are treated as individuals and supported so that they can be independent, happy and resourceful members of their communities.

The company number is 317329. NAHVI was granted charitable status by the Revenue Commissioners and the registered charity number is CHY 13759.

Governance

Company members, of which there are 10 are appointed in accordance with the company's articles of association. The members have the responsibility to appoint a Board of Directors. The members meet annually to receive the annual report and audited financial statements of NAHVI. Other meetings take place as required.

The Board of Directors is responsible for the affairs of NAHVI and reports to the members of the Company. The objective of the Board of Directors is to manage a process of decision-making, which allows NAHVI to serve the needs of residents who utilise our service.

Resident Protection

NAHVI is committed to protecting the rights and dignity of visually impaired adults, who also have a cognitive impairment. The key principle is that the welfare of the person is paramount, meaning that a culture of listening to the residents and a culture of respect and vigilance are central to how we work. We underpin this by ensuring that appropriate training policies and reporting procedures are in place to address complaints, concerns and allegations.

2. Objectives and Activities

The main object for which the Company was established is to provide long-term, safe, quality housing, associated amenities and comprehensive supported living services to those who are both

visually impaired and intellectually disabled so as to enhance their quality of life.

NAHVI is a registered charity and operates as a not-for-profit organisation in partnership with the Health Service Executive. Total income in 2017 was €1,313,976 and the average staff complement was 25. This year, we raised €125,778 in donations and other fund raising activities to meet the shortfall in funding from Government.

The Vision

The organisation provides a framework within which services are provided that support a high quality of life for our residents. In respect of our residents, parents/guardians and staff, NAHVI is committed to human equality, dignity, diversity and mutual respect. Within a culture that places value on quality provision, NAHVI encourages all staff to advance their professional development and critically reflect upon their practice. Decision making is accountable and transparent, based upon a belief that it is most effective when all relevant persons are consulted on issues that impact on the day to day running of our service. Planning and interactions with residents demonstrate sensitivity, integrity and concern for their personal safety and well-being, emphasising the unique attributes that each possess. Our service values the contribution that parents/guardians and external partners make to maintaining high quality services and staff work with compassion and sincerity to nurture and sustain these important relationships. Our values permeate all aspects of our work, seeking to build and sustain an enduring culture of friendliness, compassion, reflection and innovation.

Objectives of the Organisation

Objective 1: Provision of supported living for our residents (adults who are visually impaired and intellectually disabled)

Objective 2: Inculcation of vocational and life skills to meet their particular needs

Objective 3: Addressing their long term housing needs

Objective 4: Provision of residential services and facilitation of respite facilities

3. What We Do

Supported Living

NAHVI provides supported living for visually impaired people with a cognitive impairment who are 23 years or older, for life or until they decide to leave the service. We also help the residents seek supported employment and support them in further training choices. Funding is for life and must be sought by the family / guardians and the potential resident through their local HSE office.

The aim of our supported living programme aim is simple: to add value to our residents' lives by promoting independence, participation and inclusion. We do this by working closely with our residents in creative, innovative ways, which are tailored to each resident's strengths and needs.

NAHVI also enables our residents to explore various types of work and develop an awareness of work-related social skills. This helps each resident make suitable life choices appropriate to his/her skills and abilities.

Our four houses are situated in the vibrant and family friendly community of Donabate.

Individual Care Programmes

Each resident has an Individual Care Programme (ICP) devised at the start of his/her admission by care assistants and the residents themselves. This programme looks at goals identified by the residents and the steps necessary to help them achieve them. Each programme is unique to that particular resident but falls under headings such as Mobility & Orientation, Independence & Technical Skills, Personal Development and Work Experience.

Work Placement and Pastimes

One of the integral parts of being a resident at NAHVI is finding a hobby or a passion that can be part of the resident's life. All residents follow programmes that expose them to a myriad of fun activities, for example, classes in local colleges in art, yoga and Zumba, swimming, pottery, horticulture, horse-riding; athletics, music and choral groups and PE in the local community centre.

In addition to work placement, residents enjoy a varied programme of cultural and community led activities.

Staffing

In 2017, in our 4 houses, NAHVI provided direct social care services to 18 residents, two of whom were part time.

Staff numbers were 20 full-time permanent and five part-time permanent. The organisation also operates a relief panel to cover sick leave and annual leave. Staff work with residents both on a one to one basis and in groups.

Staff Training, Development & Research

Continuous professional development (CPD) at NAHVI takes place mainly under two headings:

- In-house staff development for staff across the professional disciplines
- Accredited and award bearing courses at both further and higher education level.

4. Review of the Year

Financial Review

The service provided by charities such as NAHVI cannot be judged in financial terms alone. The true measure of such services can be gauged only in human terms – the extent to which they contribute to the wellbeing of those whom they serve. Human qualities such as happiness, contentment, security future prospects, enablement, respect and dignity are not reflected in financial reports and statements.

As a charity, NAHVI does not seek to make a profit but instead to provide the highest quality services possible. We use fundraising to enhance services beyond the level made possible by Government financing, in order to add to the general well-being of those we serve.

Income

NAHVI's income comes from one principal source: the Health Service Authority (HSE). This amounts to €1,188,198 for 2017. In addition, donations and fundraising contributed €125,778 for the year.

Expenditure

Total expenditure for 2017 amounted to €1,206,273. Wages and salaries accounted for 77% of this which reflects the labour-intensive nature of the service we provide.

Surplus

Overall, we are happy to report a surplus of €107,703 for 2017.

5. Risk Management

The directors have responsibility for, and are aware of, the risk associated with the operating activities of NAHVI. We are required to identify and review the strategic, operational, regulatory, people, political and environmental risks to which NAHVI is exposed and to assess the likelihood of such risks and possible level of

impact they would have. The key mechanisms we rely on to assist us in fulfilling these responsibilities are properly functioning internal control systems that ensure efficient and effective use of NAHVI financial resources, safeguard its assets and maintain the integrity of the financial information produced.

Monitoring the management of risk is achieved through the use of a risk register that identifies risks to the organisation.

The key operation of risk management is via access by senior management in NAHVI to the Board.

The key risks associated in providing services at NAHVI are:

1. Reduction in funding either by Government or fundraising
2. Infrastructural defects of the building
3. Failure to comply with all relevant statutory and regulatory requirements

6. Statement of Directors Responsibilities

The Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to

presume that the company will continue in business.

The Directors confirm they comply with the above requirements.

The Directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and which enable them to ensure that the financial statements comply with the Companies Act, 2014. 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.

7. Taxation Status

NAHVI has been granted charitable exemption status under section 207 of the Taxes Consolidated Act 1997.

8. Events after the Year End

There have been no significant events affecting the company since the year end.

9. Political Donations

The company did not make any political donations.

10. Books of Account

To ensure that proper books and accounting records are kept in accordance with Companies' Act, 2014, the directors have engaged appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The books of account are located at 56 Hazelwood, Donabate, Co. Dublin.

11. Plans for the future

- We will continue to work hard to bring improvements in the quality and range of services offered and service delivery to our residents.
- We will continue to place the highest value on quality and output of our best resource, the staff of NAHVI, to enhance the lives of our residents.

12. Auditors

Sean Mc Kenny is eligible and has expressed his willingness to continue in office in accordance with Section 383(2) of the Companies Act, 2014.

Margaret Doyle

Director

Signed Margaret Doyle

Anthony Walsh

Director

Signed AWalsh

Date: 3/3/18

Independent Auditor's Report to the Members of the National Association of Housing for the Visually Impaired for the year ended 31st December 2017

We have audited the financial statements of NAHVI (a company limited by guarantee not having a share capital) for the year ended 31st December 2017 which comprise the Statement of Financial activities (Income and Expenditure), Balance Sheet, Cash Flow Statement and related notes.

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 is undertaken so we might state on those matters we are required to state to members and for no other purpose. We do not accept or assume responsibility to anyone other than the company and its member as a body for this work, this report or for the opinions formed as permitted by law.

Respective responsibilities of Directors and Auditors

As explained more fully in the Statement of Directors' Responsibilities the company's 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 Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish Law and International Standards on Auditing (UK and Ireland). These standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of audit of the financial statements

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

In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we

become aware of any apparent material misstatements or inconsistencies we consider the implication for our report.

Opinion on Financial Statements

In our opinion the financial statements:

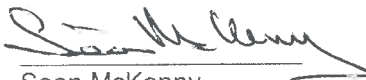
- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2017 and of its profit for the year then ended; and
- have been properly prepared in accordance with the relevant reporting framework and, in particular, with the requirements of the Companies Act, 2014.

Matters on which we are required to report by the Companies Act 2014

- We have obtained all the information and explanations 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 company's 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.

Matters on which we are required to report by exception

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.



Date 3/10/18

Sean McKenny
For and on behalf of:
Sean McKenny & Co
Chartered Certified Accountants & Registered Auditors
Business Park
Dawson's Demesne
Ardee
Co. Louth

Statement of Accounting Policies

The following accounting policies are applied consistently in dealing with material items in the financial statements:

Basis of Accounting

The financial statements have been prepared under the historic cost convention in accordance with acceptable accounting standards in Ireland in compliance with the Companies Act 2014 and in accordance with the recommendations of the revised Statement of Recommended Practice Accounting by Charities.

Restricted Funds

Restricted funds are those received which can only be used for particular purposes specified by the donors and binding on the company. Funds received from the HSE are restricted to services provided to residents in NAHVI houses in Donabate.

Unrestricted Funds

Unrestricted funds are those which are used at the discretion of the company in the furtherance of the objectives of the charity. NAHVI uses these funds in respect of developing and enhancing its services for the residents, including the servicing of its obligations at the respite centre in Roscommon.

Incoming Resources

All income is included in the Statement of Financial Activities and this can be measured accurately as and when received. Grant income from the Health Service Executive is credited when received and applied to the costs associated with managing the houses, particularly wages and salaries of staff. Contributions and fund raising is credited as and when received by the company.

Resources Expended

Expenditure is recognised once the liability is incurred. Expenditure are costs incurred by the charity to deliver its services for the beneficiaries. All funds from the Health Services Executive are expended in the running of NAHVI while other funds are used to enhance these services.

Depreciation Policy

Fixed assets are stated at cost less accumulated depreciation with the exception of the respite centre in County Roscommon. This facility was taken into the accounts at valuation as at 8th October 2015.

Depreciation is provided on all assets based on their expected useful life as follows:

Buildings	2% Reducing Value
Furniture and Fixtures	20% Straight Line
Sheds/Workshops	10% Straight Line
Motor Vehicles	20% Straight Line
Computer equipment	20% Straight Line

Pensions

The company operates a defined contribution pension scheme. Employer contributions are charged to the statement of Financial Activities in the year where payable.

National Association of Housing for the Visually Impaired CLG.

Statement of Financial Activities

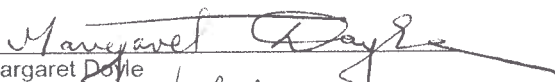
(Incorporating the Income and Expenditure account)

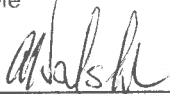
For the Year Ended 31 December 2017

	Notes	Unrestricted Funds €	Restricted Funds €	Total 2017 €	Total 2016 €
INCOME					
HSE			1,188,198	1,188,198	1,093,299
Contributions/others		125,778		125,778	117,071
TOTAL INCOME	1	125,778	1,188,198	1,313,976	1,210,307
EXPENDITURE					
Salaries	2		926,719	926,719	832,955
Administration	3	25,555	145,860	171,415	148,024
Training Expenses	4		19,855	19,855	16,115
Depreciation		20,400	67,884	88,284	86,206
TOTAL EXPENDITURE		45,955	1,160,318	1,206,273	1,083,300
NET MOVEMENT OF FUNDS (Surplus)		79,823	27,880	107,703	127,070
FUND BALANCE AT START OF YEAR		317,509	1,695,380	2,012,889	1,885,819
FUND BALANCE AT YEAR END		397,332	1,723,260	2,120,592	2,012,889

All income and expenditure arises from continuing operations.

The financial statements were approved by and authorised by the Directors and signed on its behalf by:


Margaret Doyle


Anthony Walsh

Date: 31/12/18


National Association of Housing for the Visually Impaired CLG.


Balance Sheet

As at 31 December 2017

	Notes	2017 €	2016 €
FIXED ASSETS			
Tangible assets	5	2,805,918	2,894,202
CURRENT ASSETS			
Debtors	6	76,318	45,687
Bank/Cash		319,098	239,258
Total Current Assets		395,416	284,945
TOTAL ASSETS			
CREDITORS (amounts falling due within 1 year)	7	(173,041)	(157,720)
NET CURRENT ASSETS			
		222,375	127,225
CREDITORS (amounts falling due after 1 year)	8	(907,701)	(1,008,538)
TOTAL NET ASSETS			
		2,120,592	2,012,889
FUNDS OF THE CHARITY			
Restricted Funds		1,723,260	1,695,380
Unrestricted Funds		397,332	317,509
TOTAL FUNDS			
		2,120,592	2,012,889

The financial statements were approved and authorised for issue by the board of directors and signed on its behalf by:


Margaret Doyle


Anthony Walsh

Date: 31/12/17

National Association of Housing for the Visually Impaired CLG.

Cashflow Statement

As at 31 December 2017

	<i>Notes</i>	2017 €	2016 €
Net Cash Flow from Activities	9	180,677	137,479
Capital Expenditure		(0)	(83,245)
Proceeds from Trade in of Assets		0	17,244
<hr/>			
Net Cash Flow		180,677	71,478
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Net Cash (Borrowings) at Start of Period	10	(876,800)	(948,278)
Net Cash (Borrowings) at End of Period	10	(696,123)	(876,800)
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(DECREASE)/INCREASE IN CASH FOR YEAR		180,677	71,478
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National Association of Housing for the Visually Impaired CLG.

Notes To The Financial Statements

For The Year Ended 31 December 2017

1. Income	Unrestricted Funds 2017 €	Restricted Funds 2017 €	Total 2017 €	Total 2016 €
HSE		1,188,198	1,188,198	1,093,299
Donations	125,778		125,778	117,071
Total	125,778	1,188,198	1,313,976	1,210,370

NAHVI is financed by the HSE to provide its services. The company actively explores donations and contributions avenues on an ongoing basis.

Breakdown of HSE funding is as follows:

	2017 €	2016 €
Northern Area	842,677	860,288
South West	118,854	85,600
West	88,540	66,161
South	60,000	60,000
Cavan/Monaghan	78,127	21,250
North West	0	0
Total	1,188,198	1,093,299

2. Salaries	2017	2016
Equivalent Number of Full Time Employees	25	22
	2017	2016
	€	€
Wages and Salaries	780,597	698,849
Social welfare Costs	82,968	74,799
Relief Cover	10,065	8,898
Pension	53,089	50,409
Total	926,719	832,955

No employee earned a salary in excess of €70,000 in 2017 or 2016.

3. Administration Expenses

	2017	2016
	€	€
Motor/Travel	14,366	19,900
Household Expenses	40,550	35,642
Light/Heat/Phones	31,003	27,271
Repairs/Renewals	27,781	20,870
Insurance	16,799	16,370
Security/IT	12,232	3,907
Professional Costs	3,375	5,368
Accountancy/Legal	5,264	3,112
Bank Interest & Charges	9,956	10,499
Profit on Disposal of Assets	0	(950)
HIQA Costs	3,794	0
Stationery, Printing and Office Costs	5,603	4,077
Others	692	1,958
Total	171,415	148,024

4. Training Expenses

	2017	2016
	€	€
Training of Residents	14,735	12,653
Staff Training	5,120	3,462
Total	19,855	16,115

Training of Residents includes mobility, horticulture, music, advocacy, arts and crafts.
Staff Training includes HIQA upskilling, professional development.

5. Tangible Fixed Assets

	Buildings €	Work Shops €	Fixtures Fittings €	Computer Equipment €	Motor Vehicles €	Total €
COST/VALUATION						
At 1 January 2017						
Opening Balance	2,998,398	27,368	107,697	15,628	107,248	3,256,339
Additions	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
At 31 December 2017	2,998,398	27,368	107,697	15,628	107,248	3,256,339
DEPRECIATION						
At 1 January 2017	194,919	17,825	90,231	14,351	44,811	362,137
Disposals	0	0	0	0	0	0
Charge for the Year	59,968	2,736	3,492	1,277	20,812	88,285
At 31 December 2017	254,887	20,561	93,723	15,628	65,623	450,422
NET BOOK VALUE						
At 31 December 2016	2,803,479	9,543	17,466	1,277	62,437	2,894,202
At 31 December 2017	2,743,511	6,807	13,974	0	41,625	2,805,917

6. Debtors	2017 €	2016 €
HSE	53,823	45,687
Other Debtors and Prepayments	<u>22,493</u>	<u>0</u>
Total	<u>76,318</u>	<u>45,687</u>

7. Creditors: Amounts falling due within one year

	2017	2016
	€	€
Creditors and Accruals	27,127	17,879
Pension Liability	19,622	12,000
PAYE/PRSI	18,571	20,321
Mortgage due within one year	107,520	107,520
Other Creditors	201	0
Total	173,041	157,720

8. Creditors: Amounts falling due after more than one year

	2017	2016
	€	€
Obligation under Mortgage loan after 1 year	907,701	1,008,538

9. Borrowings	Within 1 year	Between 2-3 years	Between 3-5 years	After 5 years	Total
	€	€	€	€	€
Repayable other than by Instalments:					
Bank Overdraft	0	0	0	0	0
Repayable by Instalments:					
Mortgage	107,520	215,040	322,560	370,101	1,015,221
Total	107,520	215,040	322,560	370,101	1,015,221

The mortgage is secured on the Respite Centre in Co. Roscommon.

10. Reconciliation of Net Movement of Funds to Net Cash Flow from Activities

	2017	2016
	€	€
Net Movement of Funds	107,703	127,070
Depreciation	82,284	86,206
Movement in Debtors	(30,631)	(45,687)
Movement in Liabilities	15,321	(29,160)
Profit on Disposal Of Assets	0	(950)
Net Cash Flow from Activities	180,677	137,479

11. Reconciliation of Net Cash Flow to Movement in Debt

	2017	2016
	€	€
Movement of cash in year	79,840	(28,255)
Cash Outflow from Decrease in Debt	100,837	99,733
Cash Inflow from Increase in Debt	0	0
Movement in Net Debt in Year	180,677	71,478
Net Cash (Debt) at Start of Year	(876,800)	(948,728)
Net Cash (Debt) at End of Year	(696,123)	(876,800)

12. Analysis of Cash and Cash Equivalent and Net Debt

	At 31 st Dec 2016	Cash Flow	At 31 st Dec 2017
	€	€	€
Cash in Hand	239,258	79,840	319,098
Bank Overdraft	0	0	0
	239,258	79,840	319,098
Short Term Deposits	0	0	0
Finance Leases	0	0	0
Loans due within one year	(107,520)	0	(107,520)
Loans due after one year	(1,008,538)	100,837	(907,701)
	(1,116,058)	100,837	(1,015,221)
	(876,800)	180,677	(696,123)

13. Pensions Costs

Qualifying employees, who opt in, are members of the NAHVI pension scheme, which is a defined contribution scheme, operated by the company. Employer contributions of 7% of wages are made to all members of the scheme. The assets of the pension scheme are held separately from those of the company in independently administered funds.

14. Taxation

No charge to taxation arises as the company has been granted charitable exemption status by the Revenue Commissioners.

15. Related Party Taxation

NAHVI had no related party transactions in 2016 or 2017.

16. Company Limited by Guarantee

The Company is limited by guarantee not having share capital. The liability of each member, in the event of the company being wound up, is €1.27.