

Registered number: 330937
Charity number: CHY 13743 and CRA 20043568

OFFALY CENTRE FOR INDEPENDENT LIVING T/A OCIL
(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

OFFALY CENTRE FOR INDEPENDENT LIVING T/A OCIL
(A company limited by guarantee)

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OFFALY CENTRE FOR INDEPENDENT LIVING T/A OCIL
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Directors

Frances Berry, Treasurer
Mary Culliton
Mary Grogan
Oliver McCormack
Brian Cowen
Mary Morgan, Chair
Mary Guest (resigned 23 June 2021)

Company registered number

330937

Charity registered number

CHY 13743 and CRA 20043568

Registered office

Clonminch
Tullamore
Co. Offaly

Company secretary

Mary Guest (resigned 23 June 2021)
Mary Culliton (appointed 23 June 2021)

General manager

Mary Delaney

Independent auditors

Woods and Partners Limited
Chartered Accountants and Registered Auditor
2 Dublin Landings
North Wall Quay
Dublin 1

Bankers

Bank of Ireland
Bridge Street
Tullamore
Co. Offaly

Permanent TSB
6 Bridge Lane
Tullamore
Co. Offaly

OFFALY CENTRE FOR INDEPENDENT LIVING T/A OCIL
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS DIRECTORS AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Solicitors

Hoey & Denning
High Street
Tullamore
Co. Offaly

Horan & Son Solicitors
First Floor
Woodquay Court
Woodquay
Galway

OFFALY CENTRE FOR INDEPENDENT LIVING T/A OCIL
(A company limited by guarantee)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Directors present their annual report together with the audited financial statements of the Offaly Centre for Independent Living Company Limited by Guarantee t/a "OCIL" (the Charity) for the 1 January 2021 to 31 December 2021.

The Directors confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 (Charities SORP FRS 102) (second edition - October 2019).

Objectives and activities

a. Policies and objectives

The Charity is dedicated to supporting adults with physical and sensory disabilities by empowering and enabling them to achieve independent living, equality and inclusion in mainstream society.

There has been no change in the objectives of the Charity in the year.

b. Strategies for achieving objectives

The Charity has produced a strategic plan which lays out the strategic direction for the Charity for the short to medium term. An annual operational plan is produced which contains the goals and objectives of each department for the year. The operational plan ensures that every activity is related to its goals and objectives as outlined in the strategic plan. The Directors are satisfied with the Charity's progress in 2021 towards its overall aim, goals and strategic plans.

c. Activities undertaken to achieve objectives

At OCIL, the individual with a disability is called a "Leader", because OCIL's philosophy is that they should be in charge of their own life. The main activity of the Charity is the provision of personal assistant services to Leaders. In 2021, 98 (2020: 97) Leaders were supported by personal assistants. The Charity appreciates the continued passion and commitment of all personal assistants as they strive to achieve the principal objective of the company and enable independent living for all Leaders.

Achievements and performance

a. Key performance indicators

The Charity has identified key performance indicators, which are focused on by management and the Board of Directors, as follows:

- Number of Leaders supported
- Net income generated
- Cash balance at period end to fund objectives

These key performance indicators are reviewed on a bi-monthly basis by management and discussed at each Board meeting. Each year, the Board agrees a budget which incorporates targets for income generation in various areas and expenditure levels for charitable activities and overheads. Reports are prepared on a quarterly basis and reviewed by the Board and any variance between budget and actual is discussed.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

b. Review of activities

During the year, the Charity raised funds primarily from the Health Service Executive ("HSE") grant income and Muiriosa Foundation Services. Costs Included direct costs of charitable activities as well as various indirect support and administrative costs.

The Charity had a busy year and this was amplified by the COVID-19 pandemic. OCIL offices were used as a PPE distribution centre for other HSE agencies in the midlands region.

A key part of the Charity's activities is to provide a Residential Respite Care facility for Leaders. The aim of this service is to be Leader driven and to be utilised as a holiday for Leaders with a break from everyday routine where they can relax in a "home away from home" setting. The Charity manages the respite facility in Clochan House which provides a high quality respite service in a comfortable and safe environment for Leaders.

OCIL wishes to provide Leaders with a high standard of support and advocacy whilst enjoying their stay in Clochan House. We encourage the emotional, spiritual and social growth of the individual leader to improve their quality of life and encourage them to take part in recreational activities of their choice to promote a fulfilling stay.

Clochan House was closed for a large portion of 2021 during the public health restrictions, however It re-opened on 18 August 2021.

The results for the year are set out in the Statement of Financial Activities on page 12 of the financial statements.

c. Investment policy and performance

The objective of the Charity's investment policy is to maintain sufficient liquidity while ensuring maximum security, meeting ethical standards and achieving the highest possible returns. Interest earned is applied to the causes of the Charity.

Financial review

a. Going concern

The Charity recorded a surplus during the year. The Charity is funded primarily by the HSE and services provided to the Muiriosa Foundation. The contract with Muiriosa is likely to continue for the medium term and consequently this will have a positive impact on the costs and income. The Charity implemented a restructuring programme during 2019 which has had a positive impact on costs and assisted in the sustainability of the organisation. HSE funding is agreed for 2022 and the Directors are confident this will continue for the foreseeable future. The financial statements are therefore prepared on a going concern basis.

b. Results and performance

The Charity incurred a surplus on ordinary activities of €120,649 (2020: €134,341). The Charity reserves at the year end amounted to €808,864 (2020: €688,215). Of reserves, €466,587 (2020: €329,156) are held for restricted purposes. The unrestricted reserves comprise of general funds.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

c. Financial risk management objectives and policies

The Charity's financial risk management objectives and policies involve identifying risks and opportunities across the Charity, assessing the potential impact of these risks and providing a method for addressing these impacts by either reducing threats to an acceptable level or achieving opportunities. The Charity maintains a risk register which is reviewed annually.

The risk review process consists of activities to identify, categorise, describe and assess risks. The outcome is a list of described risks which are clearly mapped to objectives and prioritised according to risk assessment criteria which are reviewed, challenged, discussed and agreed by the Directors. The described risks are reviewed bi-annually and any additional risks that are recognised are incorporated into the register and given an appropriate risk score.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

d. Principal risks and uncertainties

The Directors have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity. The Directors are satisfied that systems and procedures are in place to mitigate against exposure to the major risks. The Charity has prepared a risk register which the Directors review and update annually to ensure that all risks are identified and risk management processes are implemented, so as, to mitigate against and manage such risks. The most recent review was conducted in February 2022.

The principal risks and uncertainties facing the Charity are as follows:

1. Regulatory compliance risk

The Charity is a regulated Charity which is regulated by the Charities Regulatory Authority. The Directors of the Charity are aware that non compliance with charity legislation such as the Charities Act 2009 and regulations overseen by the Charities Regulatory Authority would jeopardise the future of the Charity. To manage this risk, the Charity employs suitably qualified professionals, has appointed a highly skilled and expertise led board of directors, and takes advice from experts in the Charity sector. The board are confident that these collectively assist to manage this risk.

2. HSE & HIQA regulatory compliance risk

The Charity must comply and adhere with all elements of HSE & HIQA policies and legislation in respect of care for Leaders. In the event of breach of regulations in this area, the Charities future existence would be in doubt. The Charity employs suitably qualified healthcare professionals and managers to help manage this risk.

3. Data protection risk

The Charity receives and manages sensitive information in the course of its charitable activities. The Charity may be exposed to information technology security risks and cyber crime. In May 2018, GDPR came into effect which has significant implications for how personal data is managed and protected. The Charity has retained external consultants to assist it with its ongoing compliance with GDPR. The Charity makes ongoing strategic and tactical efforts to address the evolving nature of cyber threats and the challenges posed, including the revision of internal practices and controls in this area.

4. Going concern

The directors have prepared the financial statements on the going concern basis. The directors have confirmed that the HSE has renewed the service level agreements with the Charity, and have prepared projections for 2022 which indicate the Charity can meet short to medium financial obligations as they fall due. The Charity has a strong and trusted relationship with the HSE, and the directors consider that it is appropriate to prepare the financial statements on the going concern basis.

5. COVID-19

COVID-19 continues to cause illness and fatalities globally. It has affected this Charity by causing Clochan House to close for a period of time. However, the Charity continues to enjoy the support of the HSE through its SLA. This is expected to continue for the foreseeable future because the Charity provides essential services for adults with physical and sensory disabilities living independently in the community. The Directors feel that it is appropriate to disclose and note the presence of COVID-19 post year end, however they note that this pandemic will not impact the carrying value of fixed assets or other assets at year end or the ability of the Charity to continue as a going concern for the foreseeable future.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

e. Reserves policy

The Charity's available reserves at the year end were €808,864 (2020: €688,215).

It is the plan of the Directors of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level of up to two months operating costs. The Directors consider that reserves have now reached this level and this will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional fund may be raised.

Structure, governance and management

a. Constitution

The Charity is registered as a company limited by guarantee, not having a share capital and was set up and constituted under a Memorandum and Articles of Association and is a registered charity (CHY 13743) and was granted charitable status under sections 207 and 208 of Taxes Consolidation Act, 1997. The Charity is also registered with the Charities Regulatory Authority (No. 20043568). The company constitution was updated as the Charity transitioned to a company limited by guarantee under part 18 of the Companies Act 2014.

The principal object of the Charity is to provide services which empower people with disabilities to live independent, self determined lives in an equal and inclusive society.

b. Methods of appointment or election of Directors

The present directors who served during the year are listed on page 1.

The oversight of the Charity is the responsibility of the Board of Directors who are elected and co-opted under the terms of the Company Constitution and the management of the company is the responsibility of the Executive.

All Directors go through an induction programme when initially appointed to the Board. This programme covers the roles and responsibilities of Directors.

The Nominations, Remuneration and Performance Committee identify and nominate, for the approval of the Board, candidates to fill board vacancies as and when they arise. Candidates are interviewed by the Chair and presented with an induction pack detailing information about the Charity and the role and responsibilities of directors.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The Charity Board is governed by the Chair and the Board of Directors, who make decisions at Board level regarding strategy in relation to the Charity. The Board met 4 times in 2021 (2020: 3). The Directors have appointed a strategic leadership team and have delegated a range of day to day decision making powers to this strategic leadership team including the interim general manager, departmental managers and other responsible staff members.

An agenda is prepared in advance of each Board meeting which covers reporting on all aspects of the Charity's activities since the last meeting, review of ongoing events and proposals for any future plans that are being examined. Any decisions that are reserved for the Board are made at the meeting, recorded in the minutes and acted on post the Board meeting.

Board members are advised to avoid conflict between their personal interests, or the interests of any associated company or person, and their duties to the Charity. None of the Directors receive remuneration from their work with the Charity.

The Charity has two committees that act in conjunction with the Board. The Finance, Risk and Audit Committee comprises Frances Berry, Oliver McCormack and Martin Connolly. Its primary responsibility is to assist the Board in fulfilling its responsibilities for ensuring proper accounting, financial reporting, proper internal controls and corporate governance procedures in the Charity.

The Nominations, Remuneration and Performance Committee comprises Mary Grogan, Mary Morgan and Mary Delaney. Its primary responsibility is to regularly review the structure of the Board, identify and nominate suitable candidates and put in place processes for succession planning.

d. Related party relationships

Details of all related party transactions are noted in the notes to the financial statements.

e. Transparency and public accountability

The Board agree policies, procedures and reporting mechanisms to make sure there is compliance with all relevant legal and regulatory requirements. The Charity is registered with the Charities Regulatory Authority (CRA) and an annual audit is conducted according to International Standards on Auditing and financial statements are prepared in accordance with best practice standard - SORP (Statement of Recommended Practice) FRS 102 and is signed off on any annual basis by the Board.

Plans for future periods

The Charity's main target for 2022 is to continue to generate funds in order to continue to provide a top class personal assistant service to Leaders.

Accounting records

The measures taken by the Directors to ensure 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 registered office at Clonminch, Tullamore, Co. Offaly.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Events since the year end

There were no events subsequent to the balance sheet date that requires disclosure or adjustment to the financial statements.

Statement of Directors' responsibilities

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable Irish law and Charities SORP Financial Reporting Standard 102.

Company law requires the Directors to prepare financial statements for each financial year. 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 state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of Information to auditors

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

Woods and Partners Limited, Chartered Accountants and Registered Auditor, have indicated their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act 2014.

Approved by order of the members of the Board of Directors on 19 July 2022 and signed on their behalf by:

Frances Berry
Director

Frances Berry

Mary Morgan
Director

Mary Morgan

OFFALY CENTRE FOR INDEPENDENT LIVING T/A OCIL
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OFFALY CENTRE FOR INDEPENDENT LIVING T/A OCIL

Opinion

We have audited the financial statements of Offaly Centre for Independent Living t/a OCIL (the 'Charity') for the year ended 31 December 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable Irish law and Charities SORP Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its Incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable 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 (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 charitable 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.

OFFALY CENTRE FOR INDEPENDENT LIVING T/A OCIL
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OFFALY CENTRE FOR INDEPENDENT
LIVING T/A OCIL (CONTINUED)**

Other Information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Directors are responsible for the other information contained within the Annual report. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinion of other matters prescribed by the Companies Act 2014

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

- in our opinion, the information given in the Director's report is consistent with the financial statements; and
- in our opinion, the Directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Responsibilities of Directors for the financial statements

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 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 charitable 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 charitable company or to cease operations, or have no realistic alternative but to do so.

OFFALY CENTRE FOR INDEPENDENT LIVING T/A OCIL
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OFFALY CENTRE FOR INDEPENDENT
LIVING T/A OCIL (CONTINUED)**

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion.

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [https://www.iaasa.ie/Publications/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). The description forms part of our Auditor's report.

Use of our report

This report is made solely to the Charity'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 Charity's members those matters we are required to state to them in an Auditors' 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 Charity and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Conor Woods
Chartered Accountants and Registered Auditor
2 Dublin Landings
North Wall Quay
Dublin 1

Date: 19/7/2022

OFFALY CENTRE FOR INDEPENDENT LIVING T/A OCIL
(A company limited by guarantee)

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

	Note	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €	Total funds 2020 €
Income from:					
Charitable activities	2	176,226	4,050,945	4,227,171	4,371,540
Other income	3	56,367	-	56,367	25,806
Total Income		232,593	4,050,945	4,283,538	4,397,346
Expenditure on:					
Charitable activities		243,468	3,913,514	4,156,982	4,260,288
Other expenditure		5,907	-	5,907	2,717
Total expenditure		249,375	3,913,514	4,162,889	4,263,005
Net movement in funds		(16,782)	137,431	120,649	134,341
Reconciliation of funds:					
Total funds brought forward		359,059	329,156	688,215	553,874
Net movement in funds		(16,782)	137,431	120,649	134,341
Total funds carried forward		342,277	466,587	808,864	688,215

The company had no gains or losses in the year other than those stated in the statement of financial activities.

All activities relate to continuing operations.

The notes on pages 16 to 31 form part of these financial statements.

OFFFALY CENTRE FOR INDEPENDENT LIVING T/A OCIL
(A company limited by guarantee)
REGISTERED NUMBER: 330937

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 €	2020 €
Fixed assets			
Tangible assets	8	290,405	272,548
		290,405	272,548
Current assets			
Debtors	9	168,403	214,517
Cash at bank and in hand		996,291	829,267
		1,164,694	1,043,784
Creditors: amounts falling due within one year	10	(646,235)	(628,117)
Net current assets		518,459	415,667
Total net assets		808,864	688,215
Charity funds			
Restricted funds	12	466,587	329,156
Unrestricted funds	12	342,277	359,059
Total funds		808,864	688,215

The Charity's financial statements have been prepared in accordance with the Charities SORP Financial Reporting Standards 102; the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102").

The financial statements were approved and authorised for issue by the Directors on 19 July 2022 and signed on their behalf by:

Frances Berry
Director



Mary Morgan
Director



OFFALY CENTRE FOR INDEPENDENT LIVING T/A OCIL
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 €	2020 €
Cash flows from operating activities		
Net cash used in operating activities	198,683	439,224
Cash flows from Investing activities		
Purchase of tangible fixed assets	(31,659)	(4,585)
Net cash used in Investing activities	(31,659)	(4,585)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	167,024	434,639
Cash and cash equivalents at the beginning of the year	829,267	394,628
Cash and cash equivalents at the end of the year	996,291	829,267

The notes on pages 16 to 31 form part of these financial statements

OFFALY CENTRE FOR INDEPENDENT LIVING T/A OCIL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition - October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014.

Offaly Centre for Independent Living t/a OCIL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements have been presented in Euro (€) which is the functional currency of the Charity.

1.2 Company status

The Charity is an Irish registered company limited by guarantee under Part 18 of the Companies Act 2014 with a registered office at Clonminch, Tullamore, Co. Offaly under company number 330937. The members of the company are the Directors named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to €1 per member of the Charity.

1.3 Going concern

The Charity recorded a surplus during the year. The Charity is funded primarily by the HSE and services provided to the Muiriosa Foundation. The contract with Muiriosa is likely to continue for the medium to long-term and consequently this will have a positive impact on the costs and income. The Charity implemented a restructuring programme during 2019 which has had a positive impact on costs and assisted in the sustainability of the organisation. HSE funding is agreed for 2022 and the Directors are confident this will continue for the foreseeable future. The financial statements are therefore prepared on a going concern basis.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

OFFALY CENTRE FOR INDEPENDENT LIVING T/A OCIL
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies (continued)

1.5 Income

All income is recognised once the Charity has entitlement to the Income, it is probable that the Income will be received and the amount of Income receivable can be measured reliably.

Donated services or facilities are recognised when the Charity has control over the Item, any conditions associated with the donated Item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general time of volunteers is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.

Grant income is recognised when the specific performance criteria of the grant is met.

Income from management administration services and rental income are recognised on an accruals basis as the service is provided.

Income from Clochan House is recorded when a leader takes up residency for one week's residence.

1.6 Expenditure

Charitable activities and Governance costs are costs incurred on the Charity's educational operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

Support costs are apportioned on the basis of 90% towards Personal Assistant Services and 10% to Muiriosa Foundation Services.

1.7 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 2% Straight line
Motor vehicles	- 20% Straight line
Fixtures and fittings	- 20% Straight line
Office equipment	- 25% Straight line

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1. Accounting policies (continued)

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities incorporating income and expenditure account over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities incorporating income and expenditure account as the grant conditions are performed.

1.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.13 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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1. Accounting policies (continued)

1.14 Critical accounting estimates and areas of judgment

In the application of the Charity's accounting policies, the directors are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

2. Income from charitable activities

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €
HSE - Personal Assistant Services	-	1,645,636	1,645,636
Muiriosa Foundation Services	176,226	2,405,309	2,581,535
Total 2021	176,226	4,050,945	4,227,171
	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €
HSE - Personal Assistant Services	-	1,501,749	1,501,749
Muiriosa Foundation Services	203,384	2,666,407	2,869,791
Total 2020	203,384	4,168,156	4,371,540

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**NOTES TO THE FINANCIAL STATEMENTS
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3. Other Income

	Unrestricted funds 2021 €	Total funds 2021 €
Other income	49,807	49,807
Rental income	6,560	6,560
Total 2021	56,367	56,367
	<i>Unrestricted funds 2020 €</i>	<i>Total funds 2020 €</i>
Other income	19,096	19,096
Rental income	6,710	6,710
<i>Total 2020</i>	<i>25,806</i>	<i>25,806</i>

4. Analysis of expenditure by activities

	Activities undertaken directly 2021 €	Support costs 2021 €	Total funds 2021 €
HSE - Personal Assistant Services	1,532,880	175,816	1,708,696
Muirfosa Foundation Services	2,433,169	15,117	2,448,286
Total 2021	3,966,049	190,933	4,156,982

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4. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2020 €</i>	<i>Support costs 2020 €</i>	<i>Total funds 2020 €</i>
HSE - Personal Assistant Services	1,404,298	125,798	1,530,096
Muirfosa Foundation Services	2,720,306	9,886	2,730,192
Total 2020	4,124,604	135,684	4,260,288

Analysis of direct costs

	HSE - Personal Assistant Service 2021 €	Muirfosa Foundation Services 2021 €	Total funds 2021 €
Staff costs	1,352,208	2,375,103	3,727,311
Subcontract labour	113,033	-	113,033
Course fees / agency costs	28,247	-	28,247
Motor expenses	8,170	-	8,170
Insurance	31,222	58,066	89,288
Total 2021	1,532,880	2,433,169	3,966,049

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

4. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>HSE - Personal Assistant Services 2020 €</i>	<i>Muirfosa Foundation Services 2020 €</i>	<i>Total funds 2020 €</i>
Staff costs	1,328,262	2,684,084	4,012,346
Subcontract labour	44,979	-	44,979
Staff training	7,780	-	7,780
Motor expenses	6,162	-	6,162
Insurance	17,046	36,222	53,268
Requisites	69	-	69
<i>Total 2020</i>	<u>1,404,298</u>	<u>2,720,306</u>	<u>4,124,604</u>

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

4. Analysis of expenditure by activities (continued)

Analysis of support costs

	HSE - Personal Assistant Services 2021 €	Mulrfoosa Foundation Services 2021 €	Total funds 2021 €
Depreciation	8,327	925	9,252
Motor expenses	1,403	156	1,559
Audit fees	6,698	744	7,442
Finance software licences	1,759	196	1,955
HR, legal and professional fees	39,906	4,434	44,340
Light and heat	4,701	522	5,223
Telephone	6,620	736	7,356
Printing, postage and stationary	10,594	1,177	11,771
Repairs and maintenance	57,116	3,032	60,148
Bank charges	965	107	1,072
Sundry expenses	14,260	1,584	15,844
Hotels, travel and subsistence	1,972	219	2,191
IT maintenance and support	11,570	1,285	12,855
Sponsorship	7,700	-	7,700
Covid	4,225	-	4,225
Surplus on disposal of fixed assets	(2,000)	-	(2,000)
Total 2021	175,816	15,117	190,933

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

4. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>HSE - Personal Assistant Services 2020 €</i>	<i>Muirlosa Foundation Services 2020 €</i>	<i>Total funds 2020 €</i>
Depreciation	9,397	1,129	10,526
Motor expenses	1,218	135	1,353
Audit fees	6,696	745	7,441
Finance software licences	1,734	193	1,927
HR, legal and professional fees	26,776	3,495	30,271
Light and heat	3,744	416	4,160
Telephone	6,841	761	7,602
Printing, postage and stationary	9,194	1,023	10,217
Repairs and maintenance	4,689	521	5,210
Bank charges	1,040	116	1,156
Advertising and promotions	2,008	223	2,231
Sundry expenses	2,229	248	2,477
Hotels, travel and subsistence	1,198	133	1,331
IT maintenance and support	6,734	748	7,482
Sponsorship	5,040	-	5,040
Covid	37,260	-	37,260
Total 2020	125,798	9,886	135,684

5. Auditors' remuneration

	2021 €	2020 €
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	8,000	7,441
Fees payable to the Charity's auditor in respect of: The auditing of accounts of associates of the Charity	2,269	2,454

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**NOTES TO THE FINANCIAL STATEMENTS
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6. Staff costs

	2021 €	2020 €
Wages and salaries	3,395,158	3,651,610
Social security costs	332,153	360,736
	3,727,311	4,012,346

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Muirfosa support workers	68	75
OCIL management and administration	6	6
OCIL personal assistants	29	30
	103	111

The number of employees whose employee benefits (excluding employer pension costs) exceeded €60,000 was:

	2021 No.	2020 No.
In the band €60,001 - €70,000	1	1

7. Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2020 - €NIL).

During the year ended 31 December 2021, no Director expenses have been incurred (2020 - €NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
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8. Tangible fixed assets

	Freehold property €	Motor vehicles €	Fixtures and fittings €	Office equipment €	Total €
Cost or valuation					
At 1 January 2021	295,000	36,500	102,598	46,423	480,521
Additions	-	21,719	5,421	4,519	31,659
Disposals	-	(16,500)	-	-	(16,500)
At 31 December 2021	<u>295,000</u>	<u>41,719</u>	<u>108,019</u>	<u>50,942</u>	<u>495,680</u>
Depreciation					
At 1 January 2021	28,200	36,500	101,391	41,882	207,973
Charge for the year	4,700	4,344	1,586	3,172	13,802
On disposals	-	(16,500)	-	-	(16,500)
At 31 December 2021	<u>32,900</u>	<u>24,344</u>	<u>102,977</u>	<u>45,054</u>	<u>205,275</u>
Net book value					
At 31 December 2021	<u>262,100</u>	<u>17,375</u>	<u>5,042</u>	<u>5,888</u>	<u>290,405</u>
At 31 December 2020	<u>266,800</u>	<u>-</u>	<u>1,207</u>	<u>4,541</u>	<u>272,548</u>

Included within freehold property is land, at it's original value of €60,000 which was acquired in 2006. This land is not depreciated in the financial statements.

9. Debtors

	2021 €	2020 €
Due within one year		
Trade debtors	71,083	129,297
Other debtors	10,060	-
Prepayments and accrued income	87,260	85,220
	<u>168,403</u>	<u>214,517</u>

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NOTES TO THE FINANCIAL STATEMENTS
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10. Creditors: Amounts falling due within one year

	2021	2020
	€	€
Trade creditors	37,302	27,388
Other taxation and social security	101,882	102,990
Other creditors	1,250	1,250
Accruals	443,926	417,049
Deferred income	61,875	79,440
	646,235	628,117

11. Taxation

The Charity is exempt from tax on income and gains as it is a tax exempt Charity under TCA Act 1997.

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**NOTES TO THE FINANCIAL STATEMENTS
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12. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 €	Income €	Expenditure €	Balance at 31 December 2021 €
Unrestricted funds				
General Funds - all funds	359,059	232,593	(249,375)	342,277
Restricted funds				
Restricted Funds - all funds	329,156	4,050,945	(3,913,514)	466,587
Total of funds	688,215	4,283,538	(4,162,889)	808,864

Statement of funds - prior year

	Balance at 1 January 2020 €	Income €	Expenditure €	Balance at 31 December 2020 €
Unrestricted funds				
General Funds - all funds	380,459	229,190	(250,590)	359,059
Restricted funds				
Restricted Funds - all funds	173,415	4,168,156	(4,012,415)	329,156
Total of funds	553,874	4,397,346	(4,263,005)	688,215

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

13. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 €	Income €	Expenditure €	Balance at 31 December 2021 €
General funds	359,059	232,593	(249,375)	342,277
Restricted funds	329,156	4,050,945	(3,913,514)	466,587
	<u>688,215</u>	<u>4,283,538</u>	<u>(4,162,889)</u>	<u>808,864</u>

Summary of funds - prior year

	<i>Balance at 1 January 2020 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2020 €</i>
General funds	380,459	229,190	(250,590)	359,059
Restricted funds	173,415	4,168,156	(4,012,415)	329,156
	<u>553,874</u>	<u>4,397,346</u>	<u>(4,263,005)</u>	<u>688,215</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €
Tangible fixed assets	262,100	28,305	290,405
Current assets	80,177	1,084,517	1,164,694
Creditors due within one year	-	(646,235)	(646,235)
Total	<u>342,277</u>	<u>466,587</u>	<u>808,864</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 €</i>	<i>Restricted funds 2020 €</i>	<i>Total funds 2020 €</i>
Tangible fixed assets	266,800	5,748	272,548
Current assets	92,259	951,525	1,043,784
Creditors due within one year	-	(628,117)	(628,117)
Total	<u>359,059</u>	<u>329,156</u>	<u>688,215</u>

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 €	2020 €
Net income for the year (as per Statement of Financial Activities)	<u>120,649</u>	<u>134,341</u>
Adjustments for:		
Depreciation charges	13,802	11,276
Decrease/(increase) in debtors	46,114	(51,248)
Increase in creditors	18,118	344,855
Net cash provided by operating activities	<u>198,683</u>	<u>439,224</u>

16. Analysis of cash and cash equivalents

	2021 €	2020 €
Cash in hand	<u>996,291</u>	<u>829,267</u>
Total cash and cash equivalents	<u>996,291</u>	<u>829,267</u>

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NOTES TO THE FINANCIAL STATEMENTS
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17. Analysis of changes in net debt

	At 1 January 2021 €	Cash flows €	At 31 December 2021 €
Cash at bank and in hand	829,267	167,024	996,291
	<u>829,267</u>	<u>167,024</u>	<u>996,291</u>

18. Related party transactions

OCIL act as sponsor for a related company, Offaly Personal Assistant Services Company Limited by Guarantee (OPAS). OPAS is related by virtue of common directors and management personnel. OPAS runs a community employment scheme in conjunction with the Department of Social Protection. As sponsor, OCIL is committed to meeting any shortfall in funding in OPAS i.e. expenditure not covered by the Department.

During the year, OCIL charged rent of €6,600 (2020: €6,600) in respect of rent to OPAS.

OCIL made a non-refundable contribution of €5,990 (2020: €5,040) relating to sponsorship fees to OPAS in the financial year.

At the reporting date, there were amounts owed by OPAS to OCIL of €10,060 (2020: €Nil).

19. Post balance sheet events

There were no events subsequent to the balance sheet date that requires disclosure or adjustment to the financial statements.

20. Approval of financial statements

The financial statements for the year ended 31 December 2021 were approved and authorised for issue by the Directors on 19 July 2022.