

Schizophrenia Association of  
Ireland T/A Shine-Supporting  
People Affected by Mental Ill Health  
(A company limited by guarantee  
and not having a share capital)

Reports and Financial Statements  
for the financial year ended  
31 December 2015

**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 2015**

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

**OFFICERS AND PROFESSIONAL ADVISERS**

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**COUNCIL**

Kevin Jones (Chairperson)  
Catherine Bourke (Treasurer)  
Tony Francis  
Karen Cobbe  
Patrick Guerin  
Shirley Healy  
Brendan Cooney  
Regina O'Flynn

**SECRETARY**

Karen Cobbe

**CHIEF EXECUTIVE**

John Saunders

**AUDITORS**

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

**BANKERS**

Bank of Ireland  
Lr. Drumcondra Road  
Dublin 9

**SOLICITORS**

Gore & Grimes  
Cavendish House  
Arran Court  
Smithfield  
Dublin 7

**REGISTERED OFFICE**

38 Blessington Street  
Dublin 7

**CHARITY TAX REFERENCE NO:**

CHY 6380

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

**REPORT OF THE COUNCIL**

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Council presents its annual report and the audited financial statements for the financial year ended 31 December 2015.

**PRINCIPAL ACTIVITY**

**Objects of the Association**

Shine is the national organisation dedicated to upholding the rights and addressing the needs of all those affected by mental ill health, through the promotion and provision of high-quality services and working to ensure the continual enhancement of the quality of life of the people it serves.

**Achieving the Association's objectives**

Shine supports people with mental ill health and their families and friends in a number of different ways. During 2015 Shine continued the provision of its core services and in partnership with the HSE developed new services in the South East region.

**Support:** To talk to someone about experience as a person with self-experience of mental health problems or as a relative, any person can contact the regional Shine offices or ring the Information Helpline at 1890 621 631. The Information Helpline is open Monday to Friday from 9am to 4pm and provides general information, a listening ear and specific information about Shine services.

**Regional Offices:** We have Regional Development Officers based in Dublin, Waterford, Cork, Ennis, Galway, Tullamore and Dundalk. The Regional Development Officers can deal with questions and queries in person or on the phone and provide more detailed person specific information. They can also introduce a client to a suitable support group if it is felt that this would be helpful. The Regional office also have relevant and up to date information on local mental health services, information resources, training and employment services and other community resources.

**Resource Centres:** In Dublin, Cork and Waterford Shine operate resource centres for people with self-experience of mental ill health. These centres, which are open Monday to Friday, provide a wide range of support, personal development and social activities. We also operate a Counselling service in Dublin and Cork.

**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.

Headline, the national media monitoring programme supported by the National Office of Suicide Prevention.

**Publications:** Shine has an online library –“[www.recover.ie](http://www.recover.ie)”. which provides a range of information. The “Shine DL leaflet” and “Taking Control of Your Mental Health” are published by Shine. The Shine DL leaflet contains worthwhile summary information about the services of Shine and it offers a helpful Shine membership form. Taking Control of Your Mental Health contains comment, opinion, research and personal reflections on the experience of mental ill health from people with self-experience. It also gives an insight into the workings of a multi-disciplinary mental health team from the professionals themselves.



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

**REPORT OF THE COUNCIL (CONTINUED)**

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**DIRECTORS AND SECRETARY**

**Management and decision making**

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

**Directors:**

Kevin Jones (Chairperson)  
Catherine Bourke (Treasurer)  
Tony Francis  
Karen Cobbe  
Regina O 'Flynn  
Patrick Guerin  
Shirley Healy (appointed May 2015)  
Brendan Cooney (appointed May 2015)  
Thomas Houlihan (resigned May 2015)  
Mary O'Connell (resigned April 2015)  
Bridget Bermingham (resigned July 2015)  
Sean O 'Donohoe (appointed May 2015 and resigned September 2015)

**Secretary:**

Karen Cobbe

The Council and Secretary in office at financial year end are set out on page 2

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 Council.

The Chief Executive with the support of the management team manages the affairs of the Association and reports to Council. All major funding and strategy decisions proposed by the Chief Executive must be ratified by Council before these become Association policy. The Chief Executive and management team meet formally once per month while Council meets six times (bimonthly) per financial year. Council is assisted in the discharge of its duties by a number of Committees, including the Finance Committee and a Governance Committee whose membership comprises Council members and one external volunteer.

**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 €6.35. There were 383 members at the balance sheet date of which 83 are associate members.

**Related parties and connected organisations**

The nature of the Association's work means that it works in tandem with a number of organisations dealing with mental health issues. None of these relationships confers any ability to exercise any control over the activities of the Association.

The Schizophrenia Ireland Lucia Foundation Development Company Limited, a company limited by guarantee and not having a share capital, was a company established to assist with the development of Shine. Certain council members of Schizophrenia Association of Ireland are also directors of the Schizophrenia Ireland Lucia Foundation Development Company Limited. During the financial year The Schizophrenia Ireland Lucia Foundation Development Company Limited contributed €3,925 (2014: €461,239) to the Association. This company was dissolved in the company registration office with an effective date of 14<sup>th</sup> October 2015.

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

**REPORT OF THE COUNCIL (CONTINUED)**

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The Next Step, a voluntary organisation and registered charity, is an organisation established to provide year round programme of creative activities and workshops to support those who may have experienced depression and mental health difficulties in their lives. A council member of Schizophrenia Association of Ireland is also a director of the Next Step. During the financial year, the Association provided a grant income of €5,000 to the Next Step to support its operation.

**Members and Volunteers**

Council 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 2015 Shine continued to provide support and information to service users and carers who are dealing with the issues faced by a family when a member is diagnosed with a severe mental health illness. News of a diagnosis can be devastating and difficult to understand. Shine, and other organisations involved in mental health, offer support and advice to people at critical times. Fortunately Shine did not experience any reduction in funding in 2015 and continued to maintain its core essential services. The dedication and flexibility of all staff and volunteers in the discharge of these services is fully recognised.

2015 was another challenging and demanding year for those who sought our assistance and for the members and employees of Shine. We are delighted to say that we rose to the challenge and I am confident that as Ireland continues on the path towards economic and social recovery, albeit slow and sometimes painful and not fully inclusive, the Association will continue to make its contribution to responding to and promoting the interests of our members.

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.

In 2015 Shine received notification from the HSE South East region additional financial resources to commence development of new services in Waterford. Shine will continue to work in partnership with the HSE and Local Community groups to continue a more comprehensive range of services in 2016.

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 2015 they continued to support us and this support is greatly appreciated. In particular I would like to acknowledge the continued support of the Health Service Executive.

**Financial Review**

The results for the financial year reflect a net surplus of €10,308 (2014: €543,473) representing an decrease of €533,165 over the previous financial year. Income of €2,299,505 (2014: €2,801,588) shows a decrease of €502,083. The decrease relates primarily to contributions of €461,239 from the Schizophrenia Ireland Lucia Foundation Development Company Limited in 2014.

Expenditure of €2,289,197 (2014: €2,258,115), represents an increase of €31,082 over 2014. Increase relates to additional expenditure of certain projects.

The principal balance sheet movements for the financial year was an increase in cash at bank of €15,196 (2014: increase €136,039) with a corresponding decrease in liabilities of €23,089 (2014: decrease €90,458). Included in cash at bank is €402,170 (2014: €405,468) representing designated cash held for the purpose of specific projects of the organisation.



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

**REPORT OF THE COUNCIL (CONTINUED)**

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**Management remuneration**

Total management remuneration costs of our key personnel, Chief Executive, Programme Manager, Administration and Development Manager, Financial and Human Resources Manager and National Projects Manager, for 2015 were €458,281.

**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.

**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 three 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 DEVELOPMENT**

The Council have agreed to look at options for relocation of both headquarters and the North Dublin Resource Centre.

**EVENTS AFTER THE BALANCE SHEET DATE**

There have been no significant events since 31 December 2015 affecting the Association.

**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.

**Compliance with code of governance**

We comply with the Governance Code for community, voluntary and charitable organisations in Ireland. We confirm that internal and external reviews of our organisation's compliance with the principles in the Code were conducted in November 2014. These reviews were based on an assessment of our organisational practice against the recommended action for each principle. These reviews set out actions and completion dates for any issues that the assessments identified need to be addressed.

**RESULTS FOR THE YEAR**

The results for the financial year and state of affairs of the company are set out in the profit and loss account, the balance sheet and the statement of cash flows on pages 11, 12 and 13 respectively.

**POLITICAL CONTRIBUTIONS**

There were no political contributions made by the company during the year.

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

**REPORT OF THE COUNCIL (CONTINUED)**

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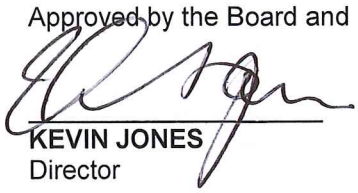
**ACCOUNTING RECORDS**

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 registered office at 38 Blessington Street, Dublin 7.

**AUDITORS**

The auditors, Deloitte, 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:



**KEVIN JONES**  
Director



**CATHERINE BOURKE**  
Director

Date: 19<sup>TH</sup> March 2016



**DIRECTORS' RESPONSIBILITIES STATEMENT**

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**Statement of responsibilities of the Council**

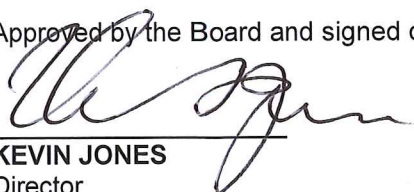
Irish company law requires the Council to prepare financial statements for each financial year. Under the law, the Council have elected to prepare the financial statements in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("relevant financial reporting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

In preparing those financial statements, the Council 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 Council 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 profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Council's report comply 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. The Council is responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Approved by the Board and signed on its behalf by:



**KEVIN JONES**  
Director



**CATHERINE BOURKE**  
Director

Date: 19<sup>TH</sup> March 2016

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
SCHIZOPHRENIA ASSOCIATION OF IRELAND  
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

We have audited the financial statements of Schizophrenia Association of Ireland T/A Shine-Supporting People Affected By Mental Ill Health for the financial year ended 31 December 2015 which comprise the Income Statement, the Balance Sheet, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes 1 to 21. 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 ("relevant financial reporting framework").

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 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of Council and auditors**

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

**Scope of the 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 an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Council; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Reports and Financial Statements for the financial year ended 31 December 2015 to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**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 31 December 2015 and of the surplus 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.

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

- 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 Council's report is consistent with the financial statements.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
SCHIZOPHRENIA ASSOCIATION OF IRELAND  
T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH  
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

**Matters on which we are required to report by exception**

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 Council's remuneration and transactions specified by law are not made.

*Thomas Cassin*

Thomas Cassin  
For and on behalf of Deloitte  
Chartered Accountants and Statutory Audit Firm  
Dublin

19 March 2016



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

**INCOME STATEMENT  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

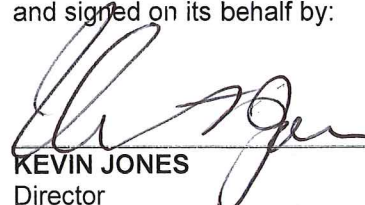
|                                                                   | <i>Notes</i> | <b>2015<br/>€</b>  | <b>2014<br/>€</b> |
|-------------------------------------------------------------------|--------------|--------------------|-------------------|
| Income                                                            | 3            | <b>2,299,505</b>   | 2,801,588         |
| Expenditure                                                       |              | <b>(2,289,197)</b> | (2,258,115)       |
| <b>Surplus for the financial year before tax</b>                  |              | <b>10,308</b>      | 543,473           |
| Taxation                                                          | 6            | -                  | -                 |
| <b>Surplus for the financial year after tax</b>                   | 5/11         | <b>10,308</b>      | 543,473           |
| <b>Retained earnings at the beginning of the reporting period</b> | 11           | <b>1,557,084</b>   | 1,013,611         |
| <b>Retained earnings at the end of the reporting period</b>       | 11           | <b>1,567,392</b>   | 1,557,084         |

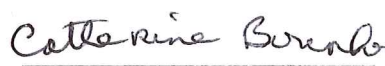
**SCHIZOPHRENIA ASSOCIATION OF IRELAND**  
**T/A SHINE-SUPPORTING PEOPLE AFFECTED BY MENTAL ILL HEALTH**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2015**

|                                                      | Notes | 2015<br>€        | 2014<br>€ |
|------------------------------------------------------|-------|------------------|-----------|
| <b>Tangible Fixed Assets</b>                         | 7     | <b>684,809</b>   | 705,142   |
| <b>Current Assets</b>                                |       |                  |           |
| Cash at bank and in hand                             | 8     | <b>1,286,288</b> | 1,271,092 |
| Debtors                                              | 9     | <b>58,557</b>    | 66,201    |
|                                                      |       | <b>1,344,845</b> | 1,337,293 |
| <b>Creditors</b> Amounts falling due within one year | 10    | <b>(462,262)</b> | (485,351) |
| <b>Net current assets</b>                            |       | <b>882,583</b>   | 851,942   |
| <b>NET ASSETS</b>                                    |       | <b>1,567,392</b> | 1,557,084 |
| <b>Represented by:</b>                               |       |                  |           |
| Revenue reserves                                     | 11    | <b>1,567,392</b> | 1,557,084 |

The financial statements were approved and authorised for issue by the Board of Directors on 19<sup>th</sup> March 2016 and signed on its behalf by:

  
**KEVIN JONES**  
 Director

  
**CATHERINE BOURKE**  
 Director

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

**STATEMENT OF CASH FLOWS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

|                                                       | <i>Notes</i> | <b>2015</b><br>€ | 2014<br>€ |
|-------------------------------------------------------|--------------|------------------|-----------|
| <b>Net cash flows from operating activities</b>       | 12           | <b>9,836</b>     | 548,435   |
| <b>Cash flows from investing activities</b>           |              |                  |           |
| Purchase of plant and machinery                       |              | <b>(4,635)</b>   | (412,813) |
| <b>Net cash flows from investing activities</b>       |              | <b>(4,635)</b>   | (412,813) |
| <b>Cash flows from financing activities</b>           |              |                  |           |
| Deposit interest earned                               |              | <b>9,995</b>     | 417       |
| <b>Net cash flows from financing activities</b>       |              | <b>9,995</b>     | 417       |
| <b>Net increase in cash and cash equivalents</b>      | 13           | <b>15,196</b>    | 136,039   |
| <b>Cash and cash equivalents at beginning of year</b> | 13           | <b>1,271,092</b> | 1,135,053 |
| <b>Cash and cash equivalents at end of year</b>       | 13           | <b>1,286,288</b> | 1,271,092 |



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

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**1. ACCOUNTING POLICIES**

The significant accounting policies adopted by the company are as follows:

**Basis of Preparation**

The financial statements have been prepared in accordance with the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

**Basis of Accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council, and promulgated for use in Ireland by Chartered Accountants Ireland. The prior financial year financial statements were restated for material adjustments on adoption of FRS 102 in the current financial year. For more information see note 15.

**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 of accounting in preparing the annual financial statements.

**Fixed Assets and Depreciation**

Fixed assets are recorded at cost.

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

|                       |                   |
|-----------------------|-------------------|
| Freehold 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.

**Grants and Income Recognition**

Revenue grants are credited to income and expenditure account in the financial year to which they relate.

In the case of voluntary donations, income is recognised when received.

Interest and dividend income is recognised on a receivable basis.

**Pension**

Pension benefits for employees are met by payments to a defined contribution pension fund. Contributions are charged to the income and expenditure account in the financial year in which they fall due.

**Operating Lease**

Operating lease rentals are charged to the income and expenditure account in the financial years which they are paid.

**Taxation**

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015

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**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In the application of the Company's accounting policies, which are described in note 1, the Council Members are required to make judgements, 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.

There were no significant judgments and estimates made by Council Members for the current financial period.

**3. 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.

**4. EMPLOYEES AND REMUNERATION**

Number of employees:

The average monthly number of employees employed by the company during the year was 32 (2014: 36).

| The staff costs are comprised of: | 2015<br>€        | 2014<br>€        |
|-----------------------------------|------------------|------------------|
| Wages and salaries                | 1,337,993        | 1,322,426        |
| Social welfare costs              | 140,779          | 140,486          |
| Pension costs                     | 44,440           | 43,580           |
| Life assurance                    | 6,550            | 6,622            |
|                                   | <u>1,529,762</u> | <u>1,513,114</u> |

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

**Key management compensation**

Total management remuneration costs of our key personnel, Chief Executive, Programme Manager, Administration and Development Manager, Financial and Human Resources Manager and National Projects Manager, for 2015 were €458,281 (2014: €459,281)

**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 2015**

**5. SURPLUS ON ORDINARY ACTIVITIES**

|                                                                               | <b>2015</b>       | <b>2014</b>       |
|-------------------------------------------------------------------------------|-------------------|-------------------|
|                                                                               | <b>€</b>          | <b>€</b>          |
| Surplus on ordinary activities is stated after charging:                      |                   |                   |
| Depreciation                                                                  | <b>24,968</b>     | 25,230            |
| Auditors' remuneration                                                        | <b>5,228</b>      | 5,258             |
|                                                                               | <u>          </u> | <u>          </u> |
| and after (crediting):                                                        |                   |                   |
| Interest earned                                                               | <b>(9,995)</b>    | (417)             |
|                                                                               | <u>          </u> | <u>          </u> |
|                                                                               | <b>2015</b>       | <b>2014</b>       |
|                                                                               | <b>€</b>          | <b>€</b>          |
| The auditors' remuneration paid in respect of audit services (net of VAT) was | <b>4,200</b>      | 4,200             |
|                                                                               | <u>          </u> | <u>          </u> |

No amounts were payable to the auditors in relation to other assurance or tax advisory services.

**6. TAXATION**

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



**SCHIZOPHRENIA ASSOCIATION OF IRELAND  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015 (CONTINUED)**

**7. TANGIBLE FIXED ASSETS**

|                                  | Dublin<br>Premises<br>€ | Waterford<br>Premises<br>€ | Fixtures &<br>Fittings<br>€ | Equipment<br>€ | Computers<br>€ | Total<br>€     |
|----------------------------------|-------------------------|----------------------------|-----------------------------|----------------|----------------|----------------|
| <b>Cost:</b>                     |                         |                            |                             |                |                |                |
| At 1 January 2015                | 460,082                 | 400,694                    | 56,363                      | 23,857         | 24,537         | 965,533        |
| Additions                        | -                       | 2,237                      | -                           | 2,398          | -              | 4,635          |
| <b>At 31 December 2015</b>       | <b>460,082</b>          | <b>402,931</b>             | <b>56,363</b>               | <b>26,255</b>  | <b>24,537</b>  | <b>970,168</b> |
| <b>Accumulated depreciation:</b> |                         |                            |                             |                |                |                |
| At 1 January 2015                | 165,634                 | 8,014                      | 44,244                      | 22,230         | 20,269         | 260,391        |
| Charge for the financial year    | 9,202                   | 8,059                      | 3,126                       | 939            | 3,642          | 24,968         |
| <b>At 31 December 2015</b>       | <b>174,836</b>          | <b>16,073</b>              | <b>47,370</b>               | <b>23,169</b>  | <b>23,911</b>  | <b>285,359</b> |
| <b>Net Book Value:</b>           |                         |                            |                             |                |                |                |
| <b>At 31 December 2015</b>       | <b>285,246</b>          | <b>386,858</b>             | <b>8,993</b>                | <b>3,086</b>   | <b>626</b>     | <b>684,809</b> |
| At 31 December 2014              | 294,448                 | 392,680                    | 12,119                      | 1,627          | 4,268          | 705,142        |

**In respect of prior financial year:**

|                                  | Dublin<br>Premises<br>€ | Waterford<br>Premises<br>€ | Fixtures &<br>Fittings<br>€ | Equipment<br>€ | Computers<br>€ | Total<br>€     |
|----------------------------------|-------------------------|----------------------------|-----------------------------|----------------|----------------|----------------|
| <b>Cost:</b>                     |                         |                            |                             |                |                |                |
| At 1 January 2015                | 460,082                 | -                          | 48,211                      | 23,857         | 29,017         | 561,167        |
| Additions                        | -                       | 400,694                    | 8,152                       | -              | 3,967          | 412,813        |
| Disposals                        | -                       | -                          | -                           | -              | (8,447)        | (8,447)        |
| <b>At 31 December 2015</b>       | <b>460,082</b>          | <b>400,694</b>             | <b>56,363</b>               | <b>23,857</b>  | <b>24,537</b>  | <b>965,533</b> |
| <b>Accumulated depreciation:</b> |                         |                            |                             |                |                |                |
| At 1 January 2015                | 156,432                 | -                          | 40,569                      | 21,533         | 25,074         | 243,608        |
| Charge for the financial year    | 9,202                   | 8,014                      | 3,675                       | 697            | 3,642          | 25,230         |
| Disposals in the financial year  | -                       | -                          | -                           | -              | (8,447)        | (8,447)        |
| <b>At 31 December 2015</b>       | <b>165,634</b>          | <b>8,014</b>               | <b>44,244</b>               | <b>22,230</b>  | <b>20,269</b>  | <b>260,391</b> |
| <b>Net Book Value:</b>           |                         |                            |                             |                |                |                |
| <b>At 31 December 2015</b>       | <b>294,448</b>          | <b>392,680</b>             | <b>12,119</b>               | <b>1,627</b>   | <b>4,268</b>   | <b>705,142</b> |
| At 31 December 2014              | 303,650                 | -                          | 7,642                       | 2,324          | 3,943          | 317,559        |

**SCHIZOPHRENIA ASSOCIATION OF IRELAND**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015 (CONTINUED)**

| <b>8. CASH AT BANK AND IN HAND</b> | <b>2015</b>      | <b>2014</b> |
|------------------------------------|------------------|-------------|
|                                    | <b>€</b>         | <b>€</b>    |
| Restricted balances                | <b>402,170</b>   | 405,468     |
| Unrestricted balances              | <b>884,118</b>   | 865,624     |
|                                    | <b>1,286,288</b> | 1,271,092   |

Restricted balances include funds held to finance period or project specific grants carried forward at financial year end (Note 10). Unrestricted balances are to held to fund current commitments and future projects.

| <b>9. DEBTORS: Amounts falling due within one year</b> | <b>2015</b>   | <b>2014</b> |
|--------------------------------------------------------|---------------|-------------|
|                                                        | <b>€</b>      | <b>€</b>    |
| Amounts due from the HSE                               | <b>7,730</b>  | 6,065       |
| FAS - Employment Support                               | <b>9,398</b>  | 3,759       |
| North Dublin Resource Centre                           | <b>20,142</b> | 20,142      |
| Prepayments and other debtors                          | <b>16,704</b> | 31,652      |
| Sundry debtors                                         | <b>4,583</b>  | 4,583       |
|                                                        | <b>58,557</b> | 66,201      |

| <b>10. CREDITORS: Amounts falling due within one year</b> | <b>2015</b>    | <b>2014</b> |
|-----------------------------------------------------------|----------------|-------------|
|                                                           | <b>€</b>       | <b>€</b>    |
| Advance receipts                                          | <b>386,718</b> | 412,270     |
| Trade creditors and accruals                              | <b>38,223</b>  | 28,491      |
| Other creditors                                           | <b>8,675</b>   | 8,652       |
| Taxation - PAYE/PRSI                                      | <b>28,646</b>  | 35,938      |
|                                                           | <b>462,262</b> | 485,351     |

Advance receipts represent period or project specific grants carried forward at financial year end.

| <b>11. REVENUE RESERVES</b>       | <b>2015</b>      | <b>2014</b> |
|-----------------------------------|------------------|-------------|
|                                   | <b>€</b>         | <b>€</b>    |
| Balance forward, 1 January 2015   | <b>1,557,084</b> | 1,013,611   |
| Surplus for the financial year    | <b>10,308</b>    | 543,473     |
| Balance forward, 31 December 2015 | <b>1,567,392</b> | 1,557,084   |

**SCHIZOPHRENIA ASSOCIATION OF IRELAND**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015 (CONTINUED)**

**12. RECONCILIATION OF SURPLUS TO  
NET CASH INFLOW FROM OPERATING ACTIVITIES**

|                                           | 2015<br>€    | 2014<br>€      |
|-------------------------------------------|--------------|----------------|
| Surplus for the year                      | 10,308       | 543,473        |
| Deposit interest earned                   | (9,995)      | (417)          |
| Depreciation                              | 24,968       | 25,230         |
| Movement in debtors                       | 7,644        | 70,607         |
| Movement in creditors                     | (23,089)     | (90,458)       |
| Net cash inflow from operating activities | <u>9,836</u> | <u>548,435</u> |

**13. ANALYSIS OF CHANGES IN NET FUNDS**

|                          | At<br>01/01/2015<br>€ | Cash<br>Flows<br>€ | At<br>31/12/2015<br>€ |
|--------------------------|-----------------------|--------------------|-----------------------|
| Cash at bank and in hand | 1,271,092             | 15,196             | 1,286,288             |
| Net funds                | <u>1,271,092</u>      | <u>15,196</u>      | <u>1,286,288</u>      |

**14. LEASE COMMITMENTS**

Operating lease commitments

Annual commitments exist under non-cancellable  
operating leases as follows:

***Expiring:***

|                            |               |               |
|----------------------------|---------------|---------------|
| Within one year            | 14,583        | -             |
| Between two and five years | -             | 45,000        |
| More than five years       | -             | -             |
|                            | <u>14,583</u> | <u>45,000</u> |

**15. 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.



**SCHIZOPHRENIA ASSOCIATION OF IRELAND  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015 (CONTINUED)**

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**16. RELATED PARTY TRANSACTIONS**

The Schizophrenia Ireland Lucia Foundation Development Company Limited was established to assist the development of Schizophrenia Ireland. Certain council members of Schizophrenia Association of Ireland are also directors of The Schizophrenia Ireland Lucia Foundation Development Company Limited, a company limited by guarantee and not having a share capital.

During the financial year the Association received contributions in the amount of €3,925 (2014: €461,239) from that company. This company was dissolved in the company registration office with an effective date of 14<sup>th</sup> October 2015.

A council member of Schizophrenia Association of Ireland is also a director of the Next Step, a small voluntary organisation and registered charity. During the financial year, the Association contributed €5,000 (2014: €5,000) grant to the Next Step.

**17. FINANCIAL INSTRUMENTS**

|                                             | 2015<br>€                   | 2014<br>€                   |
|---------------------------------------------|-----------------------------|-----------------------------|
| Financial assets                            |                             |                             |
| Measured at undiscounted amounts receivable |                             |                             |
| Debtors and prepayments (Note 9)            | 58,557                      | 66,201                      |
|                                             | <u>                    </u> | <u>                    </u> |
| Financial liabilities                       |                             |                             |
| Measured at undiscounted amounts payable    |                             |                             |
| Creditors (Note 10)                         | 70,111                      | 54,158                      |
|                                             | <u>                    </u> | <u>                    </u> |

**18. EXPLANATION OF TRANSITION TO FRS 102**

This is the first year the company has presented its financial statements under Financial Reporting Standards 102 (FRS 102) issued by the Financial Reporting Council. The last financial statements under previous Irish GAAP were for the financial year ended 31 December 2014 and the date of transition to FRS 102 was therefore 1 January 2015. As a consequence of adopting FRS 102, a number of accounting policies have been changed to comply with that standard. None of these changes have resulted in an adjustment to equity reported under previous Irish GAAP at 31 December 2014 or 1 January 2015 and there was no effect on losses previously reported for the financial year ended 31 December 2014.

**SCHIZOPHRENIA ASSOCIATION OF IRELAND  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015 (CONTINUED)**

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**19. POST BALANCE SHEET EVENTS**

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

**20. 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 €6.35. There were 383 (2014: 383) 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.

**21. PENSION COSTS**

|                | 2015<br>€     | 2014<br>€ |
|----------------|---------------|-----------|
| Pension charge | <b>44,440</b> | 43,580    |

The company operates a defined contribution pension scheme for certain of its employees. The assets of the scheme are held separately from those of the company in an independent administered fund. Pension costs paid during the financial year amounted to €43,997 (2014: €43,640). Balance outstanding as at the financial year end was €9,175 (2014: €8,732).



**SUPPLEMENTARY INFORMATION**

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(NOT COVERED BY THE INDEPENDENT AUDITORS' REPORT)



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

**DETAILED OPERATING STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

|                                                              | 2015<br>€        | 2014<br>€        |
|--------------------------------------------------------------|------------------|------------------|
| <b>INCOME:</b>                                               |                  |                  |
| HSE:                                                         |                  |                  |
| - Northern Area                                              | 640,183          | 628,372          |
| - Southern                                                   | 304,566          | 304,228          |
| - Western                                                    | 89,533           | 89,078           |
| - Midland                                                    | 71,156           | 71,582           |
| - South Eastern                                              | 76,641           | 79,465           |
| - Mid Western                                                | 70,392           | 73,958           |
| - North Eastern                                              | 73,225           | 73,744           |
| - North Dublin Resource Centre                               | 280,348          | 277,033          |
|                                                              | <u>1,606,044</u> | <u>1,597,460</u> |
| Genio funding project                                        | 60,471           | 67,881           |
| See Change project                                           | 187,018          | 256,367          |
| NOSP - Headline                                              | 149,296          | 133,244          |
| NOSP - One Stop Shop                                         | -                | 27,044           |
| NOSP - Taking Control                                        | 48,492           | 57,998           |
| NOSP - Seconded staff                                        | 72,018           | 73,637           |
| NOSP - Please Talk                                           | 51,128           | 25,742           |
| NOSP - Workplace Training                                    | 35,239           | -                |
| ESB Electric Aid                                             | -                | 5,009            |
| Bequests                                                     | 2,000            | 10,000           |
| Grants and co-funding                                        | 24,434           | 24,435           |
| Donations and membership fees                                | 34,590           | 33,670           |
| Alan Reid Funding                                            | 3,322            | -                |
| Interest received                                            | 9,995            | 417              |
| Management fees                                              | -                | 16,910           |
| Contribution from The Schizophrenia Ireland Lucia Foundation |                  |                  |
| Development Company Limited                                  | 3,925            | 461,239          |
| Other incomes                                                | 11,533           | 10,535           |
|                                                              | <u>693,461</u>   | <u>1,204,128</u> |
|                                                              | <u>2,299,505</u> | <u>2,801,588</u> |
| <b>EXPENDITURE</b>                                           |                  |                  |
| Staff costs                                                  | 1,529,762        | 1,513,114        |
| Direct Provision of Self Help Groups                         | 129,364          | 130,805          |
| Specific Information Training and Education                  | 86,585           | 78,504           |
| General Awareness Raising                                    | 268,334          | 249,998          |
| Governance – Non day to day activities                       | 53,229           | 58,270           |
| Support Costs                                                | 221,923          | 227,424          |
| <b>TOTAL</b>                                                 | <u>2,289,197</u> | <u>2,258,115</u> |
| <b>NET SURPLUS FOR THE FINANCIAL YEAR</b>                    | <u>10,308</u>    | <u>543,473</u>   |

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

**ANALYSIS OF INCOME**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

|                                                                                          | 2015<br>€        | 2014<br>€        |
|------------------------------------------------------------------------------------------|------------------|------------------|
| <b>INCOME:</b>                                                                           |                  |                  |
| - ERHA (Northern Area Section 39 €615,344 National Lottery: €24,839)                     | 640,183          | 628,372          |
| - Southern (Section 39 €302,408: National Lottery €2,158)                                | 304,566          | 304,288          |
| - Western (Section 39 €86,922: National Lottery €2,611)                                  | 89,533           | 89,078           |
| - Midland (Section 39 €66,600: National Lottery €4,556)                                  | 71,156           | 71,582           |
| - South Eastern (Section 39 €72,804: National Lottery €3,837)                            | 76,641           | 79,465           |
| - Mid Western (Section 39 €63,405: National Lottery €6,987)                              | 70,392           | 73,958           |
| - North Eastern (Section 39 €63,244: National Lottery €9,981)                            | 73,225           | 73,744           |
| - North Dublin Resource Centre (Section 39 €274,348: National Lottery €6,000)            | 280,348          | 277,033          |
| <b>PROJECT INCOME:</b>                                                                   |                  |                  |
| Genio funding                                                                            | 60,471           | 67,881           |
| See Change Project Income                                                                | 187,018          | 256,367          |
| NOSP - Headline                                                                          | 149,296          | 133,244          |
| NOSP - One Stop Shop                                                                     | -                | 27,044           |
| NOSP - Taking Control                                                                    | 48,492           | 57,998           |
| NOSP - Seconded Staff                                                                    | 72,018           | 73,637           |
| NOSP - Please Talk                                                                       | 51,128           | 25,742           |
| NOSP - Workplace Training                                                                | 35,239           | -                |
| Bequests                                                                                 | 2,000            | 10,000           |
| ESB Electric Aid                                                                         | -                | 5,009            |
| FAS - Employment Support Scheme                                                          | 24,434           | 24,435           |
| Other                                                                                    | 28,071           | 14,969           |
| Mini-Marathon fund raising                                                               | 4,861            | 5,980            |
| Interest received                                                                        | 9,995            | 417              |
| Management fees                                                                          | -                | 16,910           |
| Membership fees                                                                          | 3,843            | 4,218            |
| Contribution from The Schizophrenia Ireland Lucia Foundation Development Company Limited | 3,925            | 461,239          |
| Protect Project Wicklow                                                                  | -                | 4,200            |
| Training income                                                                          | -                | 3,970            |
| Counselling                                                                              | 9,348            | 10,828           |
| Sale of booklets                                                                         | -                | 40               |
| Alan Reid Funding                                                                        | 3,322            | -                |
|                                                                                          | <b>2,299,505</b> | <b>2,801,588</b> |

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

**ANALYSIS OF EXPENDITURE  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

|                                                                   | 2015<br>€        | 2014<br>€        |
|-------------------------------------------------------------------|------------------|------------------|
| <b>EXPENDITURE</b>                                                |                  |                  |
| Staff Costs                                                       |                  |                  |
| Salaries and wages                                                | 1,478,772        | 1,462,912        |
| Pension costs                                                     | 44,440           | 43,580           |
| Life assurance                                                    | 6,550            | 6,622            |
|                                                                   | <u>1,529,762</u> | <u>1,513,114</u> |
| <b>Direct Provision of Self Help Groups</b>                       |                  |                  |
| Support Group Running Costs                                       | 47,877           | 52,828           |
| National Lottery Activities                                       | 61,183           | 48,798           |
| Support Group Phrenz Grant                                        | 8,600            | 6,150            |
| Members Social Fund Expenses                                      | 3,778            | 3,300            |
| External Supervision Costs                                        | 2,926            | 3,150            |
| Relatives Recognition Weekend                                     | -                | 16,579           |
| Members Housing Support                                           | 5,000            | -                |
|                                                                   | <u>129,364</u>   | <u>130,805</u>   |
| <b>Specific Informal Training and Education</b>                   |                  |                  |
| Family Education Courses                                          | 1,056            | 891              |
| Taking Control Running Costs                                      | 6,683            | 4,068            |
| Alan Reid Fund                                                    | 6,349            | 3,053            |
| BC Trainee Allowance                                              | 32,580           | 30,153           |
| Genio - Projects                                                  | 32,424           | 32,839           |
| Members Creative Writing Book                                     | 993              | -                |
| Shine Arts                                                        | 6,500            | 7,500            |
|                                                                   | <u>86,585</u>    | <u>78,504</u>    |
| <b>General Awareness Raising</b>                                  |                  |                  |
| Media Monitoring                                                  | 33,936           | 37,749           |
| See Change Activities                                             | 230,439          | 184,552          |
| Realising Family Friendly Services                                | 3,959            | 653              |
| NOSP - One Stop Shop Project                                      | -                | 27,044           |
|                                                                   | <u>268,334</u>   | <u>249,998</u>   |
| <b>Governance - Non day to day activities of the organisation</b> |                  |                  |
| Governance Costs                                                  | 17,596           | 17,786           |
| Audit Fee                                                         | 5,228            | 5,258            |
| Professional Fees                                                 | 1,772            | 7,912            |
| Garda Vetting                                                     | 350              | 288              |
| Bank Charges                                                      | 1,884            | 1,797            |
| Depreciation                                                      | 24,968           | 25,229           |
| Eufami Conference                                                 | 1,431            | -                |
|                                                                   | <u>53,229</u>    | <u>58,270</u>    |

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

**ANALYSIS OF EXPENDITURE (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2015**

|                                   | 2015<br>€        | 2014<br>€        |
|-----------------------------------|------------------|------------------|
| <b>Support Costs</b>              |                  |                  |
| IWA - Employee Support            | 8,540            | 9,018            |
| Rent                              | 55,851           | 55,502           |
| Insurance                         | 8,415            | 11,698           |
| Light and Heat                    | 21,774           | 20,476           |
| Telephone, postage and stationary | 35,730           | 36,527           |
| Canteen and cleaning              | 17,474           | 19,468           |
| Travel and General Expenses       | 40,580           | 42,068           |
| Staff training and events         | 1,265            | 4,679            |
| Recruitment Costs                 | 705              | 90               |
| Repairs, maintenance and upgrades | 31,589           | 27,898           |
|                                   | <u>221,923</u>   | <u>227,424</u>   |
| <b>Total Expenditure</b>          | <u>2,289,197</u> | <u>2,258,115</u> |