

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

Reports and Financial Statements
for the financial year ended
31 December 2018

CRO Registration No: 70462

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

**REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

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

REFERENCE AND ADMINISTRATIVE DETAILS

BOARD OF DIRECTORS

Kevin Jones (Chairperson)
Kevin Roantree (Treasurer)
Joan Higgins
Martin Melvin
Brian Miles
Fiona O'Malley (Appointed 21/03/2018)
Mark Synott (Appointed 22/03/2018)
Pascal King (Appointed 05/06/2018)

SECRETARY

Brian Miles

CHIEF EXECUTIVE

John Saunders

AUDITORS

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

BANKERS

Bank of Ireland
Lower Drumcondra Road
Dublin 9

SOLICITORS

Gore & Grimes
Cavendish House
Arran Court
Smithfield
Dublin 7

REGISTERED OFFICE

Block B, Maynooth Business Campus
Maynooth
Co. Kildare

REGISTRATION NUMBERS

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

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

REPORT OF THE BOARD OF DIRECTORS

The Board presents its annual report and the audited financial statements for the financial year ended 31 December 2018 which have been prepared in accordance with the Small Companies Regime.

OBJECTIVES AND ACTIVITIES

Mission 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.

Objectives of the Association

- To promote the development of parallel self-help groups for people with mental ill health and their family members and carers
- To empower people with mental ill health and their family members through support, information and education
- To promote and defend the right of all those affected by mental ill health to person centered and appropriate services, which support recovery
- To engage in public awareness activities aimed at challenging stigma and discrimination and promoting the rights and needs of all those affected by mental ill health
- To influence positive policy changes in the provision of mental healthcare services.

ACHIEVEMENT AND PERFORMANCE

Achieving the Association's objectives

Shine supports people with mental ill health and their families and friends in a number of different ways. During 2018 Shine continued the provision of its core services in partnership with the Health Service Executive and other voluntary organisations.

The Organisation operated under its Strategic Plan for the period 2015 – 2017. During 2018 Shine continued to work under this plan while it formulated and launched a new plan. Making Change Happen, a strategic plan for 2019 to 2021 was published in November 2018. This plan sets out a more innovative direction for the organisation, including the development of a more coherent family advocacy initiatives, a research function and a communications strategy.

Regional Offices: Shine has regional development officers and information support officers based in Dublin, Waterford, Cork, Ennis, Galway, Tullamore, Tralee and Dundalk. The 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 offices also deliver specific training packages to individuals and family members and have relevant and up to date information on local mental health services, information resources, training and employment services and other community resources.

Resource Centres: Shine operates resource centres for people with self-experience of mental ill health and their family members in Dublin, Cork and Waterford. These centres, provide a wide range of support, personal development and social activities. Shine also operates a Counselling service in Dublin and Cork. During 2018 Shine undertook an operational review of the models of service with a view to improving effectiveness.

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

REPORT OF THE BOARD OF DIRECTORS (CONTINUED)

National Projects: Shine co-ordinates the following national projects:

See Change, the national stigma reduction programme with the support of the Department of Health, HSE and over ninety partner organisations. See Change delivers Please Talk, Mental Health in the workplace, Taking Control programmes and the Green Ribbon Campaign. During 2018 an external review of See Change was undertaken and the final report received. The recommendations of this review are under discussion with a view to implementation during 2019.

In 2018 and in partnership with the National Office of Suicide Prevention Shine continued and completed the restructuring of the Headline project. The net effect of this process is to strengthen the educational components of Headline for students of media and the media industry. A rationalisation of monitoring has also occurred to develop a more focussed approach and to include on line media. Headline now operates as a standalone programme within Shine

STRUCTURE, GOVERNANCE AND MANAGEMENT

Directors and Secretary

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

Directors:

Kevin Jones (Chairperson)
Kevin Roantree (Treasurer)
Brian Miles
Martin Melvin
Joan Higgins
Fiona O'Malley (Appointed 21/03/2018)
Mark Synott (Appointed 22/03/2018)
Pascal King (Appointed 05/06/2018)

Secretary:

Brian Miles

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

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

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

REPORT OF THE BOARD OF DIRECTORS (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Audit and Risk Committee

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

Membership:

The membership of the Governance Committee includes:

- The Company Treasurer Kevin Roantree (as Chair)
- One existing Board members Brian Miles
- One external invited member Ronan Jennings (since December 2017)

The ARC is attended by the CEO, The Manager of Finance, and Manager of Administration and Development who is also the Authorised Risk Officer.

Organisational Structure

The Association is a company limited by guarantee, not having a share capital. Under the guarantee each member has undertaken to contribute in the event of a winding up, an amount not exceeding the sum of €1. (2017: €1). There were 164 members at the balance sheet date of which 29 are associate members.

Related parties and connected organisations

There were no related party transactions during the financial year.

Members and Volunteers

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

BUSINESS REVIEW

Chairperson's Review

In 2018 Shine continued to provide support and information to service users and family members who are dealing with the issues faced by a family who has a family member diagnosed as having a mental health issue. Shine, like other organisations involved in mental health, offer support and advice to people at critical times.

According to all indicators, Ireland is still on the rise in terms of economic recovery and Shine still continues to operate with some of the negative impacts from former years and these have put pressure on the organisation in terms of staff retention and recruitment. This is now a significant risk to the organisations ability to deliver services.

Shine's greatest asset is its members, employees and volunteers, without whom we could not provide our wide range of services. Their commitment, hard work, energy and imagination are what enable us to respond to the growing and complex needs of those who turn to us for assistance. The dedication and flexibility of all staff and volunteers in the discharge of these services is fully recognised.

During 2018 the Board oversaw and approved a new strategic plan for the period 2019- 2021 -Making Change Happen. Over the course of the next three years, an integral part of this plan envisages that Shine will embark on a major research and family advocacy programme, which will be underpinned by a comprehensive communications strategy.

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 2018 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.

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

REPORT OF THE BOARD OF DIRECTORS (CONTINUED)

FINANCIAL REVIEW

The results for the financial year reflect a net expenditure of €71,167 (2017: net income €673,125). The net income in 2017 included €601,531 profit arising from the sale of Blessington Street.

Income of €2,253,378 (2017: €2,335,550 excluding sale of property) shows an decrease of €82,172. Expenditure of €2,324,545 (2017: €2,263,956), represents an increase of €60,589 over 2017. Increase relates to an increase of expenditure of certain projects.

The results for the financial year and state of affairs of the company are set out in the statement of financial activities and the balance sheet on page 12 and 13 respectively.

Management remuneration

Total management remuneration costs of our key personnel, Chief Executive, National Programme and Projects Manager, Administration and Development Manager, Financial and Human Resources Manager for 2018 were €320,747 (2017: €337,109).

Reserves policy

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

Investment policy and performance

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

FUTURE DEVELOPMENTS

As referenced the organisation has produced a Strategic plan which set out the direction for the next three years and which will utilise some of the accumulated reserves. The organisation continues to plan to decide on how best to resolve the matter of its administrative offices as well as the location of its Dublin service. The Board will not make any decisions in isolation and will ensure that such decisions will be fully aligned with the overall future direction of Shine.

EVENTS AFTER THE BALANCE SHEET DATE

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

GOING CONCERN

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

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

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

REPORT OF THE BOARD OF DIRECTORS (CONTINUED)

RISK STATEMENT

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

COMPLIANCE WITH CODE OF GOVERNANCE

We confirm that our organisation complies with the Governance Code for the community, voluntary and charitable sector 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 and December 2016. 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.

During 2018 the Charities Regulator published a statutory Charities Governance Code. The Board has agreed that it will implement this code as of January 2020.

POLITICAL CONTRIBUTIONS

There were no political contributions made by the company during the year (2017: €Nil)

ACCOUNTING RECORDS

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

DISCLOSURE OF INFORMATION TO AUDITORS

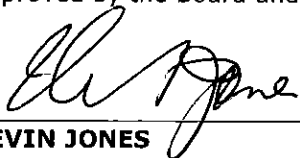
In the case of each of the persons who are directors at the time the directors' report and financial statements are approved:

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

AUDITORS

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

Approved by the Board and signed on its behalf by:



KEVIN JONES
Director



KEVIN ROANTREE
Director

Date: 23rd March 2019

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

DIRECTORS' RESPONSIBILITIES STATEMENT

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with with Section 1A of FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* ("relevant financial reporting framework"). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014 – Small Companies Regime.

In preparing those financial statements, the Board is 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 Board is 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 Board's report complies with the Companies Act 2014 and enable the financial statements to be audited. It is 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 Board is responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

**Independent auditor's report to the members of
Schizophrenia Association of Ireland T/A Shine
- Supporting People Affected By Mental Ill Health**

Report on the audit of the financial statements

Opinion on the financial statements of Schizophrenia Association of Ireland T/A Shine - Supporting People Affected By Mental Ill Health (the 'company')

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2018 and of the net expenditure for the financial year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

The financial statements we have audited comprise:

- the Statement of Financial Activities;
- the Balance Sheet; and
- the related notes 1 to 24, including a summary of significant accounting policies as set out in note 1.

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

Basis for opinion

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

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the Reports and Financial Statements for the financial year ended 31 December 2018, other than the financial statements and our auditor's report thereon. 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.

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**Independent auditor's report to the members of
Schizophrenia Association of Ireland T/A Shine
- Supporting People Affected By Mental Ill Health**

Other information (Continued)

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

We have nothing to report in this regard.

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity (or where relevant, the group) to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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**Independent auditor's report to the members of
Schizophrenia Association of Ireland T/A Shine
- Supporting People Affected By Mental Ill Health**

Auditor's responsibilities for the audit of the financial statements (Continued)

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

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

Report on other legal and regulatory requirements

Opinion on other matters prescribed by the Companies Act 2014

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

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

Matters on which we are required to report by exception

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

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



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

Date: 4 April 2019

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

	Note	2018 Restricted Funds €	2018 Unrestricted Funds €	2018 Total €	2017 Restricted Funds	2017 Unrestricted Funds	2017 Total €
INCOME FROM:							
Donations and legacies	4	8,966	34,974	43,940	19,237	117,275	136,512
Charitable activities	5	2,130,991	-	2,130,991	2,134,942	-	2,134,942
Other	6	72,279	6,168	78,447	60,684	604,943	665,627
Total		2,212,236	41,142	2,253,378	2,214,863	722,218	2,937,081
EXPENDITURE ON:							
Charitable activities	7	2,286,835	-	2,286,835	2,212,582	4,017	2,216,599
Other	9	30,789	6,921	37,710	42,487	4,870	47,357
Total		2,317,624	6,921	2,324,545	2,255,069	8,887	2,263,956
Net (expenditure)/income	11	(105,388)	34,221	(71,167)	(40,206)	713,331	673,125
Taxation	12	-	-	-	-	-	-
		(105,388)	34,221	(71,167)	(40,206)	713,331	673,125
Transfers	16	54,953	(54,953)	-	38,860	(38,860)	-
Net movement in funds		(50,435)	(20,732)	(71,167)	(1,346)	674,471	673,125
RECONCILIATION OF FUNDS							
Total funds brought forward	16	772,568	2,172,916	2,945,484	773,914	1,498,445	2,272,359
Total funds carried forward	16	722,133	2,152,184	2,874,317	772,568	2,172,916	2,945,484

All income and expenditure derives from continuing activities.

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

**BALANCE SHEET
AS AT 31 DECEMBER 2018**

	Notes	2018 €	2017 €
Tangible Fixed Assets	13	370,475	380,044
Current Assets			
Debtors	14	66,622	164,062
Cash at bank and in hand		2,506,458	2,471,408
		2,573,080	2,635,470
Creditors Amounts falling due within one year	15	(69,238)	(70,030)
Net Current Assets		2,503,842	2,565,440
NET ASSETS	16/17	2,874,317	2,945,484
FUNDS OF THE CHARITY			
Restricted funds	16	722,133	772,568
Designated funds	16	1,112,955	859,876
General funds	16	1,039,229	1,313,040
		2,874,317	2,945,484

The financial statements were prepared in accordance with the Small Company Regime and were approved and authorised for issue by the Board of Directors on 23rd March 2019 and signed on its behalf by:


KEVIN JONES
Director


KEVIN ROANTREE
Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

1. ACCOUNTING POLICIES

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

General Information and Basis of Accounting

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

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

Schizophrenia Association of Ireland has prepared its financial statements in accordance with the formats provided for in the Statement of Recommended Practice (SORP 2015) "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard applicable in the UK (which has been recognised as best practice for financial reporting by charities in Ireland) and Republic of Ireland (FRS 102), issued by the Financial Reporting Council, and the Companies Act 2014.

The functional currency of Schizophrenia Association of Ireland is considered to be euro because that is the currency of the primary economic environment in which the company operates.

Going Concern

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

Incoming Resources – Donations and Legacies

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

Incoming Resources – Charitable Activities

Grants receivable are booked as income on receipt.

Expenditure

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

1. ACCOUNTING POLICIES (CONTINUED)

Funds Accounting

Restricted Funds

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

Designated Funds

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

Unrestricted General Funds

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

Taxation

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

Fixed Assets and Depreciation

Fixed assets are recorded at cost.

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

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.

Retirement benefits

Pension benefits for employees are met by payments to a defined contribution pension fund. Contributions are charged to the Statement of Financial Activities in the financial year in which they fall due.

Operating Lease

Operating lease rentals are charged to the Statement of Financial Activities in the financial years which they are paid.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

1. ACCOUNTING POLICIES (CONTINUED)

Financial Instruments

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

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

(i) Financial assets and liabilities

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

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

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

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

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 Board 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 Board 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.

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

4. DONATIONS AND LEGACIES

	Restricted €	Unrestricted €	2018 Total €	2017 Total €
Donations, corporate donations and regular giving	8,966	17,925	26,891	42,012
Legacies and bequests	-	17,049	17,049	94,500
	<u>8,966</u>	<u>34,974</u>	<u>43,940</u>	<u>136,512</u>

5. CHARITABLE ACTIVITIES

	Restricted €	Unrestricted €	2018 Total €	2017 Total €
HSE projects and grants	1,606,131	-	1,606,131	1,607,781
Other projects and grants	524,860	-	524,860	527,161
	<u>2,130,991</u>	<u>-</u>	<u>2,130,991</u>	<u>2,134,942</u>

6. OTHER INCOME

	Restricted €	Unrestricted €	2018 Total €	2017 Total €
Deposit interest	-	6,168	6,168	3,412
Profit on disposal of property	-	-	-	601,531
Other	72,279	-	72,279	60,684
	<u>72,279</u>	<u>6,168</u>	<u>78,447</u>	<u>665,627</u>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

7. EXPENDITURE ON CHARITABLE ACTIVITIES

Activity	Programme Costs €	Direct Salary Costs €	Support Costs (Note 8) €	Total 2018 €	Total 2017 €
Direct provision of self help groups	113,165	367,135	300,334	780,634	726,091
Specific informal training and education	67,547	295,039	241,355	603,941	576,866
General awareness raising	283,806	340,175	278,279	902,260	913,642
	464,518	1,002,349	819,968	2,286,835	2,216,599

8. ANALYSIS OF SUPPORT COSTS

	2018 €	2017 €	Basis of allocation
<i>Charitable activities:</i>			
Staff and related costs	487,296	465,496	<i>Number of personnel working within each activity</i>
Rent and premises costs	217,190	225,987	
Other costs	105,913	98,586	
Depreciation	9,569	11,132	
Total	819,968	801,201	

9. OTHER EXPENDITURE

	Restricted €	Unrestricted €	2018 Total €	2017 Total €
Governance	30,789	6,921	37,710	47,357

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

10. EMPLOYEES AND REMUNERATION

The average monthly number of persons employed by the company during the financial year was 40 (2017: 39) and is analysed into the following categories:-

	2018	2017
Management	3	3
Administration and support	4	3
Charitable activities	33	33
	<u>40</u>	<u>39</u>

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

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

	2018 Number	2017 Number
€60,001 - €70,000	-	-
€70,001 - €80,000	2	2
€80,001 - €90,000	-	-
€90,001 - €100,000	-	-
€100,001 - €110,000	-	-
€110,001 - €120,000	1	1
	<u>1</u>	<u>1</u>

Key management compensation

Total management remuneration costs of our key personnel, Chief Executive Officer, Programme Manager, Administration and Development Manager, Financial and Human Resources Manager and National Projects Manager, for 2018 were €320,747 (2017: €337,109).

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

11. NET (EXPENDITURE)/INCOME

	2018	2017
	€	€
Net (expenditure)/ income is stated after charging:		
Directors' remuneration	-	-
Depreciation	9,569	11,132
Operating lease rentals - premises	159,321	148,945
and after crediting:		
Interest earned	(6,168)	(3,412)

12. TAXATION

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

13. TANGIBLE FIXED ASSETS

	Waterford Premises €	Fixtures & Fittings €	Equipment €	Computers €	Total €
Cost:					
At 1 January 2018	402,931	10,318	4,729	6,710	424,688
At 31 December 2018	402,931	10,318	4,729	6,710	424,688
Accumulated depreciation:					
At 1 January 2018	32,187	4,563	1,184	6,710	44,644
Charge for the financial year	8,060	1,034	475	-	9,569
At 31 December 2018	40,247	5,597	1,659	6,710	54,213
Net Book Value:					
At 31 December 2018	362,684	4,721	3,070	-	370,475
At 31 December 2017	370,744	5,755	3,545	-	380,044

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018 (CONTINUED)**

14. DEBTORS: Amounts falling due within one year	2018	2017
	€	€
Grant debtors	34,719	131,667
Prepayments and other debtors	17,052	16,427
Sundry debtors	14,851	15,968
	66,622	164,062

15. CREDITORS: Amounts falling due within one year	2018	2017
	€	€
Trade creditors	6,502	11,535
Accruals	20,758	26,320
Other creditors	7,097	7,163
Taxation - PAYE/PRSI	34,881	25,012
	69,238	70,030

16. FUNDS OF THE CHARITY

	Balance 01/12/2018	Income	Expenditure	Funds Transfer	Balance 31/12/2018
	€	€	€	€	€
Restricted Funds					
HSE	186,868	1,530,673	(1,566,273)	54,953	206,221
Other income	-	25,184	(25,184)	-	-
Donations	-	8,966	(8,966)	-	-
National Lottery	73,916	75,458	(57,016)	-	92,358
National Projects	332,054	514,096	(563,161)	-	282,989
Regional Projects	179,730	57,859	(97,024)	-	140,565
	772,568	2,212,236	(2,317,624)	54,953	722,133
Designated Funds					
Operating Reserves	850,000	-	-	-	850,000
Shine Arts	9,876	-	(6,921)	-	2,955
Strategic Planning Activities	-	-	-	260,000	260,000
	859,876	-	(6,921)	260,000	1,112,955
General Funds	1,313,040	41,142	-	(314,953)	1,039,229
Total Funds	2,945,484	2,253,378	(2,324,545)	-	2,874,317

The organisation's designated projects are in respect of commitments approved by Board of Directors of the Charity totalling €1,112,955 and represent a contingency fund for future operating expenditure. Arising out of deficits in a number of regions, Shine allocated a transfer of €54,953 from General Funds to support Restricted Funds activities. In addition a further €260,000 was designated to the fulfilment of specific agreed strategic objectives. These strategic objectives are detailed in "Making Change Happen", the strategic plan for 2019-2021. The Board continues to consider future designations.

Restricted funds of €722,133 represent donations, legacies, grants and other income received, which can only be used for those purposes that have been specified by the donor.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018 (CONTINUED)**

16. FUNDS OF THE CHARITY (CONTINUED)

In respect of prior financial year:

	Balance 01/12/2017 €	Income €	Expenditure €	Funds Transfer €	Balance 31/12/2017 €
Restricted Funds					
HSE	129,659	1,541,944	(1,523,595)	38,860	186,868
Other income	-	25,684	(25,684)	-	-
Donations	-	5,500	(5,500)	-	-
National Lottery	40,829	65,837	(32,750)	-	73,916
National Projects	387,834	526,266	(582,046)	-	332,054
Regional Projects	215,592	49,632	(85,494)	-	179,730
	<u>773,914</u>	<u>2,214,863</u>	<u>(2,255,069)</u>	<u>38,860</u>	<u>772,568</u>
Designated Funds					
Operating Reserves	600,000	-	-	250,000	850,000
Shine Arts	5,746	-	(4,870)	9,000	9,876
	<u>605,746</u>	<u>-</u>	<u>(4,870)</u>	<u>259,000</u>	<u>859,876</u>
General Funds	<u>892,699</u>	<u>722,218</u>	<u>(4,017)</u>	<u>(297,860)</u>	<u>1,313,040</u>
Total Funds	<u><u>2,272,359</u></u>	<u><u>2,937,081</u></u>	<u><u>(2,263,956)</u></u>	<u><u>-</u></u>	<u><u>2,945,484</u></u>

The organisation's designated projects are in respect of commitments approved by Board of Directors of the Charity totalling €859,876 and represent a contingency fund for future operating expenditure. Arising out of deficits in a number of regions, Shine allocated a transfer of €38,860 from General Funds to Restricted Funds. In addition a further €259,000 was designated to the operating reserve.

Restricted funds of €772,568 represent donations, legacies, grants and other income received, which can only be used for those purposes that have been specified by the donor.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds €	Designated Funds €	General Funds €	Total 2018 €	Total 2017 €
Tangible fixed assets	-	-	370,475	370,475	380,044
Current assets	722,133	1,112,955	737,992	2,573,080	2,635,470
Current liabilities	-	-	(69,238)	(69,238)	(70,030)
	<u>722,133</u>	<u>1,112,955</u>	<u>1,039,229</u>	<u>2,874,317</u>	<u>2,945,484</u>

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018 (CONTINUED)**

18. LEASE COMMITMENTS	2018	2017
	€	€
Operating lease commitments: Total future minimum lease payments under non-cancellable operating leases are as follows:		
<i>Leasehold premises expiring:</i>		
Within one year	89,695	105,012
Between two and five years	29,883	52,083
More than five years	-	-
	119,578	157,095

19. VOLUNTARY SUPPORT GROUPS

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

20. RELATED PARTY TRANSACTIONS

There were no related party transactions during the financial year (2017: None).

21. FINANCIAL INSTRUMENTS

	2018	2017
	€	€
Financial assets Measured at undiscounted amounts receivable Grant and sundry debtors (Note 14)	49,570	147,635
Financial liabilities Measured at undiscounted amounts payable Trade and other creditors (Note 15)	13,599	18,698

22. CONSTITUTION

The Association is a company limited by guarantee, not having a share capital. Under the guarantee each member has undertaken to contribute in the event of a winding up, an amount not exceeding the sum of €1 (2017: €1). There were 164 (2017: 201) 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.

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018 (CONTINUED)**

23. RETIREMENT BENEFITS

	2018	2017
	€	€
Retirement benefit costs	37,421	35,375

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. Retirement benefit costs paid during the financial year amounted to €37,421 (2017: €35,375). Balance outstanding as at the financial year end was €7,680 (2017: €7,269).

24. POST BALANCE SHEET EVENTS

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

SUPPLEMENTARY INFORMATION

(NOT COVERED BY THE INDEPENDENT AUDITORS' REPORT)

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
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**APPENDIX 1: DETAILED OPERATING STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

	2018 €	2017 €
INCOME:		
HSE:		
- Northern Area	636,167	646,889
- Southern	316,408	319,309
- Western	93,582	86,922
- Midlands	70,600	66,600
- South Eastern	72,804	74,154
- Mid Western	69,407	70,325
- North Eastern	77,219	75,286
- North Dublin Resource Centre	269,944	268,296
	1,606,131	1,607,781
Genio funding project	-	(6,630)
See Change project	245,000	259,266
NOSP - Headline	151,500	151,500
NOSP - Taking Control	25,000	25,000
NOSP - Please Talk	47,500	47,500
NOSP - Workplace Training	45,095	43,000
Pobal project	-	(504)
Bequests	17,049	94,500
Grants and co-funding	24,434	24,434
Donations and membership fees	26,891	28,275
NSRF project	8,860	7,950
Interest received	6,168	3,412
Management fees	750	1,250
Other incomes	49,000	48,816
Profit on disposal	-	601,531
	647,247	1,329,300
	2,253,378	2,937,081
EXPENDITURE		
Staff costs	1,465,979	1,427,668
Direct Provision of Self Help Groups	113,163	91,647
Specific Information Training and Education	67,546	57,681
General Awareness Raising	283,806	286,961
Governance - Non day to day activities	37,710	47,357
Support Costs	356,341	352,642
TOTAL	2,324,545	2,263,956
NET (EXPENDITURE)/INCOME FOR THE FINANCIAL YEAR	(71,167)	673,125

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
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**APPENDIX 2: ANALYSIS OF INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

	2018 €	2017 €
INCOME:		
- ERHA (Northern Area Section 39 €615,345 National Lottery: €20,822)	636,167	646,889
- Southern (Section 39 €302,408: National Lottery €14,000)	316,408	319,309
- Western (Section 39 €86,922: National Lottery €6,660)	93,582	86,922
- Midland (Section 39 €66,600: National Lottery €4,000)	70,600	66,600
- South Eastern (Section 39 €72,804)	72,804	74,154
- Mid Western (Section 39 €63,407: National Lottery €6,000)	69,407	70,325
- North Eastern (Section 39 €63,244: National Lottery €13,975)	77,219	75,286
- North Dublin Resource Centre (Section 39 €259,944: National Lottery €10,000)	269,944	268,296
PROJECT INCOME:		
Genio funding	-	(6,630)
See Change Project Income	245,000	259,266
NOSP - Headline	151,500	151,500
NOSP - Taking Control	25,000	25,000
NOSP - Please Talk	47,500	47,500
NOSP - Workplace Training	45,095	43,000
Bequests	17,049	94,500
FAS - Employment Support Scheme	24,434	24,434
HSE West specific project	57,860	56,766
Other	22,593	20,127
Mini-Marathon fund raising	-	1,005
Interest received	6,168	3,412
Management fees	750	1,250
Membership fees	1,873	2,418
Counselling	2,425	4,725
Pobal project	-	(504)
Profit on disposal	-	601,531
	2,253,378	2,937,081

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
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**APPENDIX 3: ANALYSIS OF EXPENDITURE
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

EXPENDITURE	2018 €	2017 €
Staff Costs		
Wages, salaries and social welfare costs	1,422,990	1,386,719
Other retirement benefit costs	37,421	35,375
Life assurance	5,568	5,574
	1,465,979	1,427,668
Direct Provision of Self Help Groups		
Support Group Running Costs	45,908	42,222
National Lottery Activities	57,201	34,699
Support Group Phrenz Grant	6,310	8,100
Members Social Fund Expenses	672	1,487
External Supervision Costs	2,735	2,160
Other Projects	337	1,690
Genio - Tusla Project	-	1,289
	113,163	91,647
Specific Informal Training and Education		
Family Education Courses	-	277
Taking Control Running Costs	21,218	24,982
BC Trainee Allowance	18,971	23,474
HSE West specific project	9,348	6,349
Members Creative Writing Book	1,089	1,364
Finding My Way	2,107	1,235
Paranoia training conference	14,813	-
	67,546	57,681
General Awareness Raising		
Media Monitoring	30,958	38,918
See Change Activities	252,848	248,043
	283,806	286,961
Governance - Non day to day activities of the organisation		
Governance Costs	17,135	19,586
Audit Fee	7,516	10,368
Professional Fees	4,086	6,283
Garda Vetting	1,147	1,060
Bank Charges	905	1,175
Conferences	-	3,527
Other	6,921	5,358
	37,710	47,357

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
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**APPENDIX 3: ANALYSIS OF EXPENDITURE (CONTINUED)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

	2018	2017
	€	€
Support Costs		
IWA - Employee Support	8,864	8,969
Rent	159,321	148,945
Insurance	10,931	11,879
Light and Heat	13,369	13,655
Telephone, postage and stationary	37,996	40,288
Canteen and cleaning	9,722	12,486
Travel and General Expenses	58,197	45,812
Staff training and events	12,423	5,958
Recruitment Costs	2,380	2,010
Repairs, maintenance and upgrades	33,569	51,508
Depreciation	9,569	11,132
	356,341	352,642
Total Expenditure	2,324,545	2,263,956

**SCHIZOPHRENIA ASSOCIATION OF IRELAND
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**APPENDIX 4: HSE FUNDS RECEIVED
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018**

Note 1:	2018
Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme:	Shine Support, Information and Awareness Services
Purpose of the Programme:	Provision of Shine services as agreed in HSE Service Level Agreement
Total Grant:	€1,933,086
Term:	Expires 31 December 2018
Accounting for grants	
-Grant deferred from 2017	€Nil
-Grant received during the year	€2,130,990
-Grant taken to income for the year	€2,130,990
-Grant deferred at 31 December 2018	€Nil
Expenditure in the year	€2,265,283
Capital Grant	€Nil
Restrictions on use	as per Service Level Agreement

Note 2:	2018
	€
Grant Programme Name	Shine Support, Information and Awareness Services
Grant Income:	
HSE Service Agreement	2,130,990
Expenses:	
Wages	(1,002,348)
Rent	(159,321)
Other	(1,103,614)
Deficit	(134,293)