

**The Union of Voluntary Organisations of People with Disabilities Trading As  
Disability Federation of Ireland**

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

**Directors' Report and  
Financial Statements**

*for the year ended 31 December 2013*

# The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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

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# The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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

## Directors and other information

<b>Directors</b>	Don Bailey Anne Coffey Maurice O'Connell Mike Glynn Joe T. Mooney Cliodhna O'Neill George Kennedy (resigned 11 June 2013) John O'Sullivan Barbara O'Connell Elaine Howley Niall Keane Pat Clarke
<b>Chief Executive</b>	John Dolan
<b>Secretary</b>	John Dolan
<b>Registered Number</b>	140948
<b>Registered Office</b>	Fumbally Court Fumbally Lane Dublin 8
<b>Business Address</b>	Fumbally Court Fumbally Lane Dublin 8
<b>Auditors</b>	LHM Casey McGrath Chartered Certified Accountants Statutory Audit Firm 6 Northbrook Road Dublin 6
<b>Bankers</b>	Bank of Ireland Dublin 2
<b>Solicitors</b>	Maurice E Veale & Co. 6 Lower Baggot Street Dublin 2
<b>Charitable Status Number</b>	6177
<b>Date of Incorporation</b>	1 March 1989

# The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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

## Directors' Report

*for the year ended 31 December 2013*

The directors present their annual report and the audited financial statements for the year ended 31 December 2013.

### About Disability Federation of Ireland

The Disability Federation of Ireland (DFI) represents the interests and the expectations of people with disabilities to be fully included in Irish society. It comprises of organisations that represent and support people with disabilities and disabling conditions.

There are over 130 organisations within membership, or as associates, of DFI. DFI also works with a growing number of organisations and groups around the country that have a significant disability interest, mainly from the statutory and voluntary sectors. DFI provides information, training and support, networking, advocacy and representation, research and policy development / implementation, and organisation and management development.

DFI works on the basis that disability is a societal issue and so works with Government, and across the social and economic strands and interests of society.

### Vision and Mission

The vision of the Disability Federation of Ireland (DFI) is that Irish society is fully inclusive of people with disabilities and disabling conditions so that they can exercise their full civil, economic, social and human rights and that they are enabled to reach their full potential in life. DFI's mission is to act as an advocate for the full and equal inclusion of people with disabilities and disabling conditions in all aspects of their lives.

### Business Review

The Company's activities consist of promoting the affairs of organisations supporting people with disabilities. There has been no significant changes in these activities during the year.

The majority of the Company's funding is from the State, and in the current economic environment this is more vulnerable than it would previously have been. A small amount of income, which is variable, comes from other sources. This income is also vulnerable.

### Risks and Uncertainties

The main risk and uncertainty facing the organisation at this time arises from the current economic environment. The organisation is dependent on grant funding received from the HSE. In a changing and uncertain environment, and having regard to ongoing company repositioning work, there is also the risk associated with not prioritising the right areas of work.

### Directors

In accordance with the Articles of Association, Don Bailey, Anne Coffey, Mike Glynn, Maurice O'Connell and Seán Megahey (who was co-opted January 2014) retire by rotation. These directors are eligible for re-election and can choose to offer themselves for re-election if they so wish.

### Results and dividends

The deficit for the year, after taxation, amounted to €232,048 (2012 - deficit €48,941).

# The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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## Directors' Report

for the year ended 31 December 2013

### Corporate Governance

The board manages the business of the Company within the context of the Strategic Plan as agreed by the Members of the Company. The board is provided with regular financial and operational information. It meets regularly, as required and met in full on twelve occasions in 2013. The role of the Chairman and Chief Executive Officer are separate and the directors are independent of the management of the company.

### Board Committees

The board has three sub-committees as follows:

#### -Board of Finance and Audit Sub-Committee

The purpose of the finance function of the committee is to monitor significant financial planning, management and reporting matters of DFI and make recommendations and deliver reports to the board of DFI. The purpose of the audit function of the committee is to assist the organisation in discharging its legal and accounting responsibilities. It provides the communications link with the external auditor and evaluates the risk management process. The committee met five times during the year

#### -Premises Sub-Committee

The purpose of this Committee is to consider options regarding improving DFI office accommodation and report to the board of DFI. The committee did not meet during the year.

#### -Governance Compliance Sub-Committee

The purpose of this committee is to ensure and monitor compliance with the Governance Manual which was prepared for the board. The committee met on one occasion during the year.

### Legal Status

DFI is a company limited by guarantee, not having a share capital. It was incorporated in Ireland under the Companies Act, 1963, company registration number 140948. The objectives of the company are charitable in nature with established charitable status (Charity No. CHY 6177).

### Budget Control

A detailed budget is prepared in line with the strategic plan and it is reviewed by the Finance and Audit Sub-Committee and further reviewed and approved by the board. Actual results and outcomes are compared against the budget to ensure alignment with the plan, and to maintain tight budgetary control and value for money.

### Organisational Structure

John Dolan, Chief Executive Officer, manages the operation of the charity with delegated responsibility to the executive staff.

### Management and Staff

We acknowledge, with appreciation the committed work of our staff and volunteers. Our success and achievements of our work is due to their dedication and tremendous contribution.

### Health and Safety

It is the policy of the Company to ensure the health and welfare of its employees and clients by maintaining a safe place to work. This policy is based on the requirements of the following legislation:

- The Safety, Health and Welfare at Work Act, 2005
  - The Safety, Health and Welfare at Work Act (General Applications) Regulations, 2007
  - The Safety, Health and Welfare at Work Act (Construction) Regulations, 2006
- All Subsequent Regulations and Amendments

### Environment

## The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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

### Directors' Report

*for the year ended 31 December 2013*

The Company has a proactive approach to assisting all personnel to conduct the organisation's business in a manner that protects the environment, our customers and employees. It is compliant with relevant environmental legislation.

### Dividends and Retention

The Company is precluded by its Memorandum of Association from paying dividends either as part of normal operations or on a distribution of its assets in the event of a winding-up.

### Political Contributions

The Company made no political donations during the year, as defined by the Electoral Act 1997.

### Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare financial statements giving a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and comply with the Companies Act 1963 to 2013. 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.

### Development Reserve and Contingency Reserve

In line with best practice and to exercise financial prudence the board has provided for a Contingency Reserve and a Development Reserve. The Contingency Reserve is a provision for 3 months of regular / core operating costs to be available to deal with contingencies. The Development Reserve is a reserve for short term development funding and medium to long term development funding. The short term reserve is funds that will be used on developmental projects and initiatives that will contribute to the development of the DFI over the next 3 years. 30% of the money available from the reserve funds will be used on these developmental projects and initiatives. The medium to long term reserve is funds that are held for opportunities and for projects / initiatives which the DFI anticipates will emerge in more than 3 years time. 30% of the money available from reserve funds is set aside for projects and initiatives to be funded from 2015 onwards.

### Post Balance Sheet Events

There were no significant events since the year end.

## The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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

### Directors' Report

for the year ended 31 December 2013

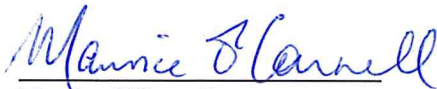
### Accounting Records

The measures taken by the directors to ensure compliance with the requirements of Section 202 of the Companies Act 1990, regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at Fumbally Court, Fumbally Lane, Dublin 8.

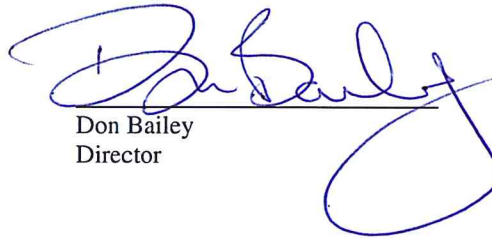
### Auditors

The auditors, LHM Casey McGrath, have indicated their willingness to continue in office in accordance with the provisions of Section 160(2) of the Companies Act, 1963.

This report was approved by the board on 10<sup>th</sup> April 2014 and signed on its behalf.



Maurice O'Connell  
Director



Don Bailey  
Director

## The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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

### Independent Auditors' Report to the Members of The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

We have audited the financial statements of The Union of Voluntary Organisations of People with Disabilities T/A Disability Federation of Ireland for the year ended 31 December 2013 which comprise the Income and Expenditure account, the Balance Sheet, the Cashflow Statement and the related notes. The financial reporting framework that has been applied in their preparation is Irish Law and accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members as a body in accordance with the requirements of Section 193 of the Companies Act 1990. Our audit work has been undertaken so that we might state to the company's members those matters that we are required to state to them in the audit 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 or the company's members as a body for our audit work, for this report, or for the opinions we have formed.

#### Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 4 the directors are responsible for the preparation of the financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Boards - 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 directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors Report and Financial Statements to identify material inconsistencies with the audited financial statements. 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, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 31 December 2013 and of its results and cash flows for the year then ended; and
- have been properly prepared in accordance with the Companies Acts 1963 to 2013 and all regulations to be construed as one with those acts.

#### Matters on which we are required to report by the Companies Acts 1963 to 2013

We have obtained all the information and explanations we consider necessary for the purposes of our audit.

- In our opinion proper books of account have been kept by the company.
- The financial statements are in agreement with the books of account.
- In our opinion the information given in the directors' report is consistent with the financial statements.



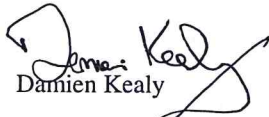
## The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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

Independent Auditors' Report to the Members of The Union of Voluntary Organisations of People with Disabilities  
Trading As Disability Federation of Ireland

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

We have nothing to report in respect of the provisions in the Companies Acts 1963 to 2013 which require us to report to you if, in our opinion the disclosures of the directors' remuneration and transactions specified by law are not made.

  
Damien Kealy

for and on behalf of

### LHM Casey McGrath

Chartered Certified Accountants  
Statutory Audit Firm  
6 Northbrook Road  
Dublin 6

Date: 10<sup>th</sup> April 2019

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Disability Federation of Ireland**

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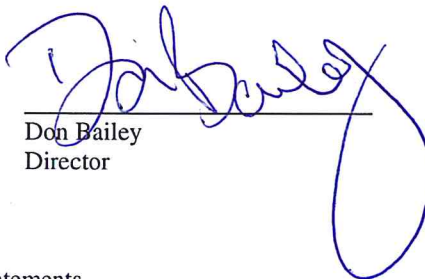
**Income and Expenditure Account**  
*for the year ended 31 December 2013*

	Note	2013 €	2012 €
<b>Grant income</b>	2	<b>1,613,065</b>	1,803,396
Administrative expenses		(1,918,220)	(1,960,490)
Other operating income	4	78,521	74,295
<b>Operating deficit</b>	3	<b>(226,634)</b>	(82,799)
Interest receivable and similar income	6	(5,414)	33,888
Interest payable and similar charges	5	-	(30)
<b>Deficit on ordinary activities before taxation</b>		<b>(232,048)</b>	(48,941)
Tax on deficit on ordinary activities		-	-
<b>Deficit for the financial year</b>	14	<b>(232,048)</b>	(48,941)

There were no recognised surpluses or deficits other than those disclosed above and there have been no discontinued activities or acquisitions in the current or preceding periods.

Signed on behalf of the board

  
Maurice O'Connell  
Director

  
Don Bailey  
Director

Date: 10<sup>th</sup> April 2014

The notes on pages 11 to 18 form part of these financial statements.

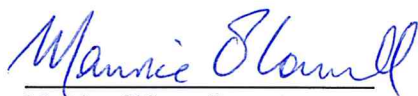
# The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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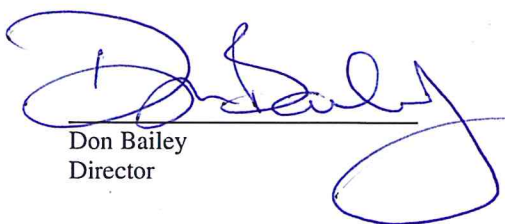
## Balance Sheet as at 31 December 2013

	Note	€	2013 €	€	2012 €
<b>Fixed Assets</b>					
Tangible assets	10		13,160		17,705
<b>Current Assets</b>					
Debtors	11	100,732		153,416	
Cash at bank and in hand		1,639,464		1,900,594	
		<u>1,740,196</u>		<u>2,054,010</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(260,220)</u>		<u>(346,531)</u>	
<b>Net Current Assets</b>			<u>1,479,976</u>		1,707,479
<b>Net Assets</b>			<u>1,493,136</u>		<u>1,725,184</u>
<b>Reserves</b>					
Contingency reserve - unrestricted	14		479,555		-
Development reserve - restricted	14		895,882		906,872
Premises reserve - restricted	14		-		593,227
Accumulated funds - unrestricted	14		117,699		225,085
			<u>1,493,136</u>		<u>1,725,184</u>

Signed on behalf of the board:



Maurice O'Connell  
Director



Don Bailey  
Director

Date: 15<sup>th</sup> April 2014

The notes on pages 11 to 18 form part of these financial statements.

## The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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

### Cash Flow Statement

for the year ended 31 December 2013

	Note	2013 €	2012 €
Net cash flow from operating activities	17	(245,217)	(131,230)
Returns on investments and servicing of finance	18	(5,414)	33,858
Capital expenditure and financial investment	18	(10,499)	(18,094)
<b>Decrease in cash in the year</b>		<b>(261,130)</b>	<b>(115,466)</b>
<b>Movement in net debt in the year</b>		<b>(261,130)</b>	<b>(115,466)</b>
Net funds at 1 January 2013		1,900,594	2,016,060
<b>Net funds at 31 December 2013</b>		<b>1,639,464</b>	<b>1,900,594</b>

The notes on pages 11 to 18 form part of these financial statements.

# The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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

## Notes to the Financial Statements for the year ended 31 December 2013

### 1. Statement of Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### 1.1 Accounting Convention

The financial statements are prepared in accordance with generally accepted accounting principals under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

The company is exempt from the reporting and disclosure requirements of the Companies (Amendment) Act 1986.

#### 1.2 Revenue Recognition

Operating income is recognised on a receivable basis in accordance with FRS 5 "Revenue Recognition". Grant income towards revenue expenditure are released into the Income and Expenditure Account as related expenditure is incurred. The remaining income received in the period is shown as deferred income. Grants towards capital expenditure are released into the income and expenditure account over their expected useful lives in accordance with SSAP 4.

No accrual is made in respect of arrears arising on membership contributions as these are not enforceable debts.

#### 1.3 Deferred Income

Deferred income represents monies received in advance in respect of specific projects to be undertaken in a future period.

The income will be released to the Income and Expenditure Account in the financial year in which the expenditure is incurred.

#### 1.4 Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost or valuation, less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures and fittings	20% Straight line
Office equipment	20% Straight line
Computer equipment	33% Straight line

#### 1.5 Pensions

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 year in which they fall due. The assets of the scheme are held separately from those of the company in an independently administered fund.

#### 1.6 Taxation

There is no charge to taxation due to the charitable status of the company.

#### 1.7 Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate or the contracted rate and the exchange differences are dealt with in the income and expenditure account.

## The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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

### Notes to the Financial Statements for the year ended 31 December 2013

#### 2. Turnover

Grant income comprises revenue grants received from the Health Service Executive, Department of Environment, Community and Local Government and FAS as follows:

	2013	2012
	€	€
Grant income	1,613,065	1,803,396
SKILL grants for administration and small projects	-	-
	1,613,065	1,803,396

In June 2012 some of the HSE Regions stopped funding DFI directly. Instead, this funding came from the National Disability Unit and is referred to in the accounts as Health Service Executive - Central. It is expected that this process will continue with most of DFI's income coming through the HSE Central payment along with payments from HSE North East and North West regions.

#### Securing Knowledge Intra Lifelong Learning (SKILL) Programme

DFI became involved with the SKILL Programme in 2006. Since then, over 1,174 staff from DFI member organisations have registered on the training programme.

DFI's role within the SKILL Programme is to administer the necessary support to organisations who have signed up to the HSE SKILL Programme and to support the participation of their staff in the training programmes. DFI administer the scheme in accordance with the terms of an agreement drawn up with HSE SKILL. DFI manage the cash flow movements of this scheme through a bank account which is separate from the finances of DFI. DFI member organisations receive a grant for each member of their staff who participates in the training and DFI administers these grants. Any grants received by DFI from SKILL but undistributed at the year end are shown separately as a cash balance in the Balance Sheet and as grants received in advance within current liabilities in the Balance Sheet. The funding for this programme has been greatly reduced. At the end of 31 December 2013, there were grants of €121,064 received in advance.

#### Summary of transactions relating to SKILL for the year

	2013	2012
	€	€
SKILL income deferred at 1 January	187,750	221,000
SKILL income received	-	-
SKILL grants paid out	(66,186)	(33,250)
	121,564	187,750

#### Represented by:

	2013	2012
	€	€
SKILL cash at bank	154,440	187,750

## The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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### Notes to the Financial Statements for the year ended 31 December 2013

	2013 €	2012 €
SKILL income deferred at 1 January	187,750	221,000
SKILL income received	-	-
SKILL income recognised and paid out	(32,810)	(33,250)
SKILL Income recognised and not yet paid out	(33,376)	-
	<u>121,564</u>	<u>187,750</u>

	2013 €	2012 €
SKILL small project income deferred at 1 January	8,605	8,605
SKILL small project income received	-	-
SKILL small project income recognised	-	-
	<u>8,605</u>	<u>8,605</u>

### 3. Operating deficit

The operating deficit is stated after charging:

	2013 €	2012 €
Depreciation of tangible fixed assets:		
- owned by the company	15,044	15,700
Auditors' remuneration	4,305	4,115
Auditors' remuneration - non-audit	7,355	-
	<u>26,704</u>	<u>20,815</u>

### 4. Other income

	2013 €	2012 €
Room hire	1,780	2,315
Sundry income	550	-
Members contributions / affiliation fees	76,191	71,980
	<u>78,521</u>	<u>74,295</u>

## The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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

Notes to the Financial Statements  
for the year ended 31 December 2013

### 5. Interest payable and similar charges

	2013	2012
	€	€
On bank loans and overdrafts	-	30
	<u>          </u>	<u>          </u>

### 6. Interest receivable and similar income

	2013	2012
	€	€
Prior year over provision	(7,947)	-
Other interest receivable	2,533	33,888
	<u>          </u>	<u>          </u>
	<u>(5,414)</u>	<u>33,888</u>

### 7. Employees

Staff costs were as follows:

	2013	2012
	€	€
Wages and salaries	1,227,119	1,211,889
Social welfare costs	129,948	129,350
Other pension costs	112,248	114,550
	<u>          </u>	<u>          </u>
	<u>1,469,315</u>	<u>1,455,789</u>

The CEO salary is based on Principal Officer Higher scale and amounted to €110,844 for the year ended 31 December 2013.

From January 2014 all staff pay has been reduced by 6% and the DFI contribution to staff pensions has been reduced by 3%.

The directors did not receive any directors remuneration during the year (2012 : € Nil ).

The average monthly number of employees, during the year was as follows:

	2013	2012
	No.	No.
Management (Management, corporate and operational engagement)	3	3
Support Officers (Operational/Field Staff)	12	13
Support Staff (Corporate, Operational & Administration)	9	9
	<u>          </u>	<u>          </u>
	<u>24</u>	<u>25</u>



## The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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

### Notes to the Financial Statements for the year ended 31 December 2013

#### 8. Pension costs

The company operates a defined contribution pension scheme. Pension costs amounted to €112,248 (2012 - €114,550). Contributions are charged to the income and expenditure account in the year in which they fall due. The assets of the scheme are held separately from those of the company in an independently administered fund

#### 9. Taxation

No charge to taxation arises due to charitable status of the company.

#### 10. Tangible fixed assets

	Fixtures and fittings €	Office equipment €	Computer equipment €	Total €
<b>Cost</b>				
At 1 January 2013	16,929	28,116	87,568	132,613
Additions	409	-	10,090	10,499
At 31 December 2013	17,338	28,116	97,658	143,112
<b>Depreciation</b>				
At 1 January 2013	16,770	28,116	70,022	114,908
Charge for the year	114	-	14,930	15,044
At 31 December 2013	16,884	28,116	84,952	129,952
<b>Net book value</b>				
At 31 December 2013	454	-	12,706	13,160
At 31 December 2012	159	-	17,546	17,705

#### 11. Debtors

	2013 €	2012 €
Grants receivable	62,760	117,744
Other debtors	14,549	30,072
Prepayments and accrued income	23,423	5,600
	100,732	153,416

## The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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

### Notes to the Financial Statements for the year ended 31 December 2013

#### 12. Cash at bank and in hand

	2013 €	2012 €
Unrestricted	109,587	212,745
Designated cash	<u>1,375,437</u>	<u>1,500,099</u>
	1,485,029	1,712,844
Cash held on behalf of SKILL	<u>154,440</u>	<u>187,750</u>
	<u><u>1,639,464</u></u>	<u><u>1,900,594</u></u>

Designated cash represents monies set aside by the board from surpluses for future specific purposes. Cash held on behalf of the SKILL Programme is held in a separate designated bank account.

#### 13. Creditors: Amounts falling due within one year

	2013 €	2012 €
Trade creditors	36,162	59,821
Other taxes and social welfare costs	39,342	36,814
Accruals and deferred income	<u>184,716</u>	<u>249,896</u>
	<u><u>260,220</u></u>	<u><u>346,531</u></u>

Some trade creditors had reserved title to goods supplied to the company. Since the extent to which such creditors are effectively secured depends on a number of factors and conditions, some of which are not readily determinable, it is not possible to indicate how much of the above amount is secured under reservation of title.

#### Other taxes and social welfare costs:

	2013 €	2012 €
P.A.Y.E/P.R.S.I	<u>39,342</u>	<u>36,814</u>

## The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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

### Notes to the Financial Statements for the year ended 31 December 2013

#### 14. Designated Reserves

The directors have determined that the following amounts should be transferred to Designated Reserves to protect its ongoing and future activities from unexpected changes in income and to ensure sustainability of the Company's services.

	Unrestricted Contingency reserve €	Restricted Development & contingency reserve €	Restricted Premises reserve €	Restricted Income and expenditure account €
At 1 January 2013		906,872	593,227	225,085
Deficit for the financial year				(232,048)
Transfer into income and expenditure account				124,662
Transfer out of development reserve		(10,990)		
Transfer out of premises reserve			(593,227)	
Transfer into contingency reserve	479,555			
	479,555	895,882	-	117,699
At 31 December 2013				

#### 15. Accumulated funds - unrestricted

	2013 €	2012 €
Deficit for the year	(232,048)	(48,941)
Opening funds	225,085	274,026
Transfer into income and expenditure account	124,662	-
	117,699	225,085

#### 16. Constitution

The company is limited by guarantee and does not have a share capital. Every member of the company undertakes, if necessary during the time they are a member or within one year after they cease to be a member, to contribute to the assets of the company an amount not exceeding €1.27.

#### 17. Net cash flow from operating activities

	2013 €	2012 €
Operating deficit	(226,634)	(82,799)
Depreciation of tangible fixed assets	15,044	15,700
Decrease in debtors	52,684	81,822
Decrease in creditors	(86,311)	(145,953)
	(245,217)	(131,230)

## The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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

Notes to the Financial Statements  
for the year ended 31 December 2013

### 18. Analysis of cash flows for headings netted in cash flow statement

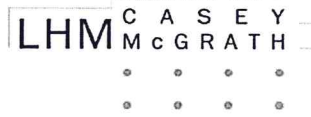
	2013 €	2012 €
<b>Returns on investments and servicing of finance</b>		
Interest received	(5,414)	33,888
Interest paid	-	(30)
	<u>          </u>	<u>          </u>
<b>Net cash (outflow)/inflow from returns on investments and servicing of finance</b>	<u><u>(5,414)</u></u>	<u><u>33,858</u></u>
	2013 €	2012 €
<b>Capital expenditure and financial investment</b>		
Purchase of tangible fixed assets	<u><u>(10,499)</u></u>	<u><u>(18,094)</u></u>

### 19. Analysis of changes in net funds

	1 January 2013 €	Cash flow €	Other non-cash changes €	31 December 2013 €
Cash at bank and in hand	1,900,594	(261,130)	-	1,639,464
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net funds</b>	<u><u>1,900,594</u></u>	<u><u>(261,130)</u></u>	<u><u>-</u></u>	<u><u>1,639,464</u></u>

### 20. Approval of financial statements

The board of directors approved these financial statements for issue on



**The Union of Voluntary Organisations of People with Disabilities Trading As  
Disability Federation of Ireland**

**Appendix 1**

The following pages do not form part of the audited financial statements.

## The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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

### Detailed Income and Expenditure Account for the year ended 31 December 2013

	Page	2013 €	2012 €
<b>Income</b>	21	<b>1,613,065</b>	1,803,396
Other operating income	21	78,521	74,295
		<u>1,691,586</u>	<u>1,877,691</u>
<b>Less: Overheads</b>			
Administrative expenses	21	(1,918,220)	(1,960,490)
		<u>(226,634)</u>	<u>(82,799)</u>
<b>Operating deficit</b>			
Interest receivable	22	(5,414)	33,888
Interest payable	22	-	(30)
		<u>(5,414)</u>	<u>33,858</u>
<b>Deficit for the year</b>		<u><u>(232,048)</u></u>	<u><u>(48,941)</u></u>

## The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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

Schedule to the Detailed Accounts  
for the year ended 31 December 2013

	2013	2012
	€	€
<b>Grant Income</b>		
<b>Core funding</b>		
Health Service Executive - Central	1,377,732	1,305,242
Health Service Executive - Regions	59,867	263,340
<b>Other</b>		
Department of Environment, Community & Local Government	81,953	87,000
ESS Grants	79,253	72,203
Deferred income released	2,936	64,456
Membership support	11,324	11,155
	<b>1,613,065</b>	<b>1,803,396</b>
	<b>1,613,065</b>	<b>1,803,396</b>
	2013	2012
	€	€
<b>Other operating income</b>		
Room hire	1,780	2,315
Sundry income	550	-
Members contributions / affiliation fees	76,191	71,980
	<b>78,521</b>	<b>74,295</b>
	<b>78,521</b>	<b>74,295</b>
	2013	2012
	€	€
<b>Administration expenses</b>		
Wages and salaries	1,227,119	1,211,889
Employer's PRSI contributions	129,948	129,350
Employers pension contributions	112,248	114,550
Staff training	6,668	17,391
Developmental projects (membership support)	102,697	52,250
Canteen	4,014	3,361
Employee expenses - transport and travel	75,733	77,564
Stationary	8,375	7,881
Postage	2,281	1,839
Telephone	27,562	27,393
Computer costs	27,790	42,433
Advertising	180	540
Audit fees	4,305	4,115
Accountancy	7,355	-
General expenses	2,969	3,104
Rent payable	120,303	117,815
Light and heat	9,488	10,644
	<b>1,869,035</b>	<b>1,822,119</b>
	<b>1,869,035</b>	<b>1,822,119</b>
Sub-total carried forward	<b>1,869,035</b>	<b>1,822,119</b>

## The Union of Voluntary Organisations of People with Disabilities Trading As Disability Federation of Ireland

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### Schedule to the Detailed Accounts for the year ended 31 December 2013

(continued)

Sub-total brought forward	1,869,035	1,822,119
Insurances	6,125	5,563
Repairs and maintenance	10,194	9,565
Depreciation	15,044	15,700
Affiliation fees	14,446	13,830
Meeting expenses	9,339	11,252
Hire of equipment	-	519
Research and publicity	601	1,475
SKILL expenses	(66,186)	(31,500)
Health and safety	677	1,225
External resources / outsourced labour	54,660	106,123
Bank charges	910	686
Charitable donations - other	285	830
Courses / conferences	3,090	3,103
	1,918,220	1,960,490
	2013	2012
	€	€
<b>Interest receivable</b>		
Bank deposit interest	(5,414)	33,888
	2013	2012
	€	€
<b>Interest payable</b>		
Bank interest	-	30