

Charity number: CHY6177

**Disability Federation of Ireland
(A Company Limited by Guarantee)**

Directors' report and financial statements

for the year ended 31 December 2019

**Disability Federation of Ireland
(A Company Limited by Guarantee)**

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**Disability Federation of Ireland
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Directors and other information

Directors	Francis Brennan Gary Lee Pat Clarke Michael Doyle Olga Estridge Alison McCallion Gráinne O'Leary Iulia Crisan (Appointed 14 March 2019) Julie Sharp (Appointed 14 March 2019) Kevin Kelly Anne Griffin (Appointed 13 February 2019) Don Bailey (Resigned 13 February 2019) Siobhan Long (Appointed 23 September 2019)
Secretary	Niall Keane (Appointed 10 January 2019) John Dolan- Assistant (Appointed 10 January 2019)
Chief executive officer	John Dolan
Company number	140948
Charity number	CHY6177
Charity regulator number	20010584
Registered office	Fumbally Court Fumbally Lane, Dublin 8.
Independent auditors	Nexia Smith & Williamson (Ireland) Limited Chartered Accountants & Statutory Audit Firm Paramount Court, Corrig Road, Sandyford Business Park, Dublin 18.

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Directors and other information (continued)

Bankers	Bank of Ireland 88 Lower Camden Street, Dublin 2.
Solicitors	Maurice E Veale & Co. 6 Lower Baggot Street, Dublin 2.
Date of Incorporation	1 March 1989

**Disability Federation of Ireland
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Director's report

The directors present their annual report together with the audited financial statements of the company for the year ended 31 December 2019. The directors confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

About Disability Federation of Ireland

The main object of DFI "is to benefit the community by supporting the contribution, protecting the rights and valuing the role of persons with disabilities and disabling conditions in the community and encouraging their fullest participation in shaping a society that promotes the wellbeing and quality of life of such persons".

The main object is further supported by the principles enshrined in the United Nations Universal Declaration of Human Rights, 1948, and the United Nations Convention on the Rights of Persons with Disabilities, 2006. The governing body comprises of at least 50% of people who have a disability or who have had a personal and enduring experience of disability.

The governing body, namely the Company Members, agree the multi-annual Strategic Plan to promote the objects of the Company and this Plan is regularly reviewed by them.

There are over 120 organisations as member organisations of DFI. The company also works with a growing number of organisations and groups around the country and internationally, that have a significant disability interest, mainly from the statutory and voluntary sectors. DFI, as a critical and knowledgeable entity on behalf of the disability movement in Ireland, provides information, training and support, networking, advocacy and representation, research and policy development/ implementation, and organisation and management development. DFI is Ireland's National Council member on the European Disability Forum (EDF).

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

The Vision of the Disability Federation of Ireland is an Ireland where people with disabilities and disabling conditions are fully included and enabled to reach their full potential in the spirit of the United Nations Convention on the Rights of Persons with Disabilities (UN CRPD).

Governance

DFI seeks to conform to principles enshrined in the Voluntary Code of Governance for Community and Voluntary Organisations. In November 2018, the Charities Regulator published a Charities Governance Code which supercedes the voluntary code, and which will in time require mandatory compliance for registered charities.

DFI is committed to excellent corporate governance, and will continue the journey to comply fully with the Charities Regulator Charities Governance Code. To this end DFI conducts an annual appraisal of its own performance, that of its Board and other committees, and that of individual Board members. This is done within the context of the organisation's plans and policies, as well as the Board Governance Manual and is carried out by an external consultant.

Particular emphasis is given to the delegation of responsibilities, communication channels and methods, skill sets and skills gaps, training needs, Board planning of work, and relevant external factors (such as changes in legislation and regulatory frameworks). The Chairperson ensures that this annual performance review takes place.

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Director's report

Business Review

The company's activities consist of promoting the affairs of organisations supporting people with disabilities. There has been no significant change 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.

Principal risks and uncertainties

A major 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.

Going Concern

The directors have considered the ongoing uncertainty around the likely impact of Covid 19 and the manner in which the organisation delivers its services and also the wider economic impact and funding implications. The directors are also mindful that the funding for 2020 to be provided by the HSE has been subject to a reduction of 20% with effect from July 2019. The board have considered a number of measures to mitigate the impact of this unplanned reduction and have actively working with staff and management to implement these measures and to identify alternative sources of funding. After making appropriate enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Directors

The directors who served during the year were:

Francis Brennan
Gary Lee
Pat Clarke
Michael Doyle
Olga Estridge
Alison McCallion
Gráinne O'Leary
Kevin Kelly
Iulia Crisan (Appointed 14 March 2019)
Julie Sharp (Appointed 14 March 2019)
Anne Griffin (Appointed 13 February 2019)
Don Bailey (Resigned 13 February 2019)
Siobhan Long (Appointed 23 September 2019)

Financial Results for the year

The deficit for the year amounted to €149,839 (2018: deficit (€38,355)).

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 nine occasions in 2019. The role of the Chairman and Chief Executive Officer are separate and the directors are independent of the management of the company.

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Board attendance 2019:

Name	10.01.	13.02.	14.03.	09.05.	20.06.	11.07.	12.09.	10.10.	10.12
Francis Brennan	x	1	1	x	1	1	1	x	1
Gary Lee	1	1	1	1	1	1	1	1	1
Pat Clarke	1	1	1	x	x	1	x	1	1
Michael Doyle	1	x	x	1	x	x	1	1	1
Olga Estridge	x	1	1	1	1	x	1	1	x
Alison McCallion	1	1	1	1	1	1	x	1	1
Gráinne O'Leary	x	1	1	1	1	1	1	1	x
Kevin Kelly	1	1	1	1	1	x	x	x	x
Iulia Crisan	Appointed 14th March 2019			1	1	x	1	1	1
Julie Sharp	Appointed 14th March 2019			1	1	1	1	x	x
Anne Griffin	Appointed 13th Feb 19		1	1	1	1	1	1	x
Don Bailey	x	Resigned on 13th February 2019							
Siobhan Long	Appointed 23rd September 2019							1	1

Board Committees

The Board operates a number of Board Committees to enable it to effectively govern the organisation. The committees of particular relevance to good corporate governance are:

- Finance and Audit 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 communication link with external auditor and evaluates the risk management process. The Committee met twice during the year. During the year, regular updates were provided from the staff on current accounting issues along with progress reports from the outsourced accounts manager. The Committee comprised of the following members: Michael Doyle (appointed Chair 10.10.2019), Pat Clarke (appointed interim Chair 14.03.2019 - 10.10.2019), Don Bailey (resigned 13.02.2019), Iulia Crisan (appointed 10.10.2019), Gerry Hegarty.

- Governance Compliance Committee

The purpose of this committee is to monitor compliance with the DFI Governance Manual under which the Board operates. The committee met three times this year, and comprised of the following members: Pat Clarke (Chair), Julie Sharp (appointed 10.10.2019), John O'Sullivan, Mike Glynn, Catherine Hickey.

- The Remuneration Working Group

The purpose of this committee is to agree a new pay progression model for Disability Federation of Ireland.

Legal Status

DFI is a company limited by guarantee, not having a share capital, under Part 18 of the Companies Act 2014. Its company registration number is 140948. The objectives of the company are charitable in nature with established charitable status (Charity No. CHY 6177) (Charity Regulator No. 20010584).

Budget Controls

A detailed budget is prepared in line with the strategic plan and it is reviewed by the Finance and Audit 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.

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Organisation Structure

While the Board of Directors is ultimately responsible for DFI, the Chief Executive Officer, John Dolan, manages the day to day operation of the charity with delegated responsibility to the executive staff, making management decisions that are in accord with the agreed strategic and operational plans, and the direction provided by the board.

Management & Staff

The Board acknowledges, with appreciation, the committed work of our staff and volunteers. Our success and work achievement is due to their dedication and tremendous contribution.

Health & Safety

DFI operates under, and adheres to (including all subsequent Regulations and Amendments):

- 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 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 Constitution 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.

Development reserve and contingency reserve designated

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 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 2018 onwards. Designated Funds represent €777,188 of the Unrestricted Funds of the organisation of €1,033,786. Full details are provided at note 17 to the accounts.

2019: Review of Operations and Advancement of DFI's Mission

1. Overview

2019 was a hugely challenging year for DFI. In February, our main funder, without warning, unilaterally, and retrospectively, cut our funding by 20%. This created an immediate and serious difficulty for us as an organisation and ended up with us losing some very valued members of staff. Work was redistributed and re-focused, it caused us to reflect upon the work we do and to develop new approaches.

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2. Disability and the Community

During 2019, DFI campaigned for disability inclusion in the community and used many different structures to achieve greater participation by people with disabilities, including: Health Service Executive (HSE), Local Authorities, Local Development Companies, Public Participation Networks (PPNs), Local Partnerships and Family Resource Centres, Men's Sheds and Access Groups.

DFI provided training and awareness programmes to member organisations and a range of agencies including the Department of Social Protection, local authorities and schools to support participation of people with disabilities on decision-making structures in their own communities. Among a range of successful initiatives during 2019 were:

- #MakeWayDay supporting greater awareness of shared public spaces was expanded to 25 local authorities.
- The #PurpleLights campaign saw iconic landmarks around the country 'light up purple'.
- In advance of the Local and European Elections, DFI worked with access groups, member organisations and Public Participation Network's or PPN's to host "meet your candidates" events.

3. Influencing Policy in Key Areas

DFI works to influence government policy to make Ireland a better country for people with disabilities. In 2019, DFI's policy work was carried out by:

- representing the disability interest on over 120 committees. The Policy & Research Team also made 16 formal submissions,
- engaging with Local and European election candidates and parties in our #DisabilityVotesCount campaign,
- producing a Budget 2020 submission and analysing the disability measures in the Budget and HSE Service Plan for our members and the public,
- engaging with Cabinet members and secretary generals as a member of the Oireachtas Disability Group, ODG,
- monitoring the implementation of the United Nations Convention on the Rights of Persons with Disabilities, UN CRPD and delivering training to 14 local authorities and over 100 staff in the Department of Health,
- continuing to engage with the HSE, representing disability on over 40 structures nationally and locally,
- providing feedback to the Independent Review Group examining the relationship between the State and Voluntary Bodies. DFI sits on the Dialogue Forum established as a result of the recommendations,
- holding seminars, roundtables, and platforms to inform members and hear their views.

4. Member Organisation

In 2019, DFI's focus lay with improving our supports to our 121 member organisations. This work was carried out by:

- expanding the pilot of the Chief Officers Network,
- continuing to deliver DFI Regional Platforms,
- continuing to work with member organisations in relation to Oireachtas subcommittee presentations,
- facilitating two webinars on Employment Law challenges and benchmarking on HR practices for the Not-For-Profit sector in collaboration with Adare HR Management.

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Twenty-four students successfully completed the 'Project Management' and 'Innovation Towards the Management of Change' SOLA modules.

SOLA has been supporting DFI members to use the Improving Quality standard as an assurance format in meeting the requirements of the Charities Governance Code. This code will be a mandatory annual requirement for all charities from 2020 onwards.

5. Media & Communications

DFI campaigned to make disability an issue in the local and European elections with #DisabilityVotesCount and developed and shared an email tool to contact candidates. We also began live streaming our Strategic General Meetings, so those who cannot travel can still attend.

6. Corporate Developments & Organisational Matters

Responding to the unprecedented 20% funding cut from our main funder dominated our corporate work in 2019. A voluntary redundancy package was prepared which resulted in the loss of four staff members. We invested time in seeking ways to diversify DFI's income and developed an 'Income Diversification Policy'.

DFI experienced considerable staff changes in 2019 as a result of voluntary redundancies, cost containment and resignations. The resulting loss of a large amount of knowledge and experience required fundamental change in how we go about our work. Work plans and priorities were re-organised to make best use of the valuable resources we have.

Our newly refurbished meeting rooms were booked for meetings/events on a frequent basis by various organisations.

In December, DFI received Improving Quality accreditation. This is an assurance award that addresses all the essential areas necessary for the effective management and governance of a charity. The recommendations from this work provide guidance on how we can improve our capacity to deliver our strategic objectives.

Events since the year end

The emergence of the Covid 19 Global Pandemic in the early part of 2020 has brought a high degree of uncertainty to a number of macro-economic factors which are outside of the control of the directors and likely to impact on the organisation and its member organisations. In addition the organisation looked to adapt its operations and services to accommodate remote working. While the directors continue to monitor the on-going impact they are confident that the organisation can continue to deliver the requisite services to its members and that they are confident that the organisation has sufficient reserves to meet its obligations for the foreseeable future.

Directors' responsibilities statement

The directors (who are also directors of Disability Federation of Ireland for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council and Irish Law).

Company law requires the directors to prepare financial statements for each financial year. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

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- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

Disclosure of information to auditors

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

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

Auditors

The auditors, Nexia Smith and Williamson (Ireland) Limited have indicated their willingness to continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the directors on _____ and signed on their behalf by:

Fran Brennan
Fran Brennan (Jul 31, 2020 18:21 GMT+1)

Fran Brennan
Director

Gary Lee
Gary Lee (Jul 31, 2020 17:29 GMT+1)

Gary Lee
Director

**Independent Auditor's Report To The Members Of
Disability Federation of Ireland
(A Company Limited by Guarantee)**

Opinion

We have audited the financial statements of Disability Federation of Ireland CLG (the 'company') for the year ended 31 December 2019, which comprises the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standards applicable in the UK and Republic of Ireland. In applying that framework, the directors have elected to have regard to the Statement of Recommended Practice applicable to charities ("SORP"). Our audit was conducted in accordance with International Standards on Auditing Ireland (ISA's Ireland).

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company's affairs as at 31 December 2019 and of its deficit for the year then ended, and of its incoming resources and application of resources; including its income and expenditure for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)") and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, 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 the 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.

Emphasis of Matter- Covid 19

We draw attention to Note 2 of the financial statements which includes a description of the potential effects of Covid-19 on the company's ability to continue as a going concern.

Our opinion is not qualified in this respect.

**Independent Auditor's Report To The Members Of
Disability Federation of Ireland (continued)
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Other information

The directors are responsible for the other information. The other information comprises the information included in the Directors Report and Financial Statements, other than the financial statements and our Auditors' 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.

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.

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 in our opinion:

- the information given in the Directors' Report is consistent with the financial statements;
- the Directors' Report has been prepared in accordance with applicable legal requirements;
- we have obtained all the information and explanations which we consider necessary for the purposes of our audit; and
- the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

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.

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

Respective responsibilities

Responsibilities of directors for the financial statements

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

In preparing the financial statements, the directors are responsible for assessing the 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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

**Independent Auditor's Report To The Members Of
Disability Federation of Ireland (continued)
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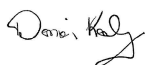
Auditors responsibilities for the audit of the financial statements

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

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

The purpose of the audit report and to whom we owe our responsibilities

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



Damien Kealy
Statutory Auditor

For and on behalf of

Nexia Smith & Williamson (Ireland) Limited

Chartered Accountants & Statutory Audit Firm
Paramount Court,
Corrig Road,
Sandyford Business Park,
Dublin 18.

Date: 4th August 2020

**Disability Federation of Ireland
(A Company Limited by Guarantee)**

**Statement of financial activities (Incorporating income & expenditure)
Financial year ended 31 December 2019**

	Note	Restricted funds 2019 €	Unrestricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Income from:					
Charitable activities generating funds	3	296,470	1,216,112	1,512,582	1,743,577
Donations and legacies	4	-	92,688	92,688	89,812
Other income	5	99,303	13,304	112,607	123,295
Total income		<u>395,773</u>	<u>1,322,104</u>	<u>1,717,877</u>	<u>1,956,684</u>
Expenditure on:					
Charitable activities	6	155,454	1,648,887	1,804,341	1,920,041
Governance costs	7	63,375	-	63,375	74,998
Total expenditure	8	<u>218,829</u>	<u>1,648,887</u>	<u>1,867,716</u>	<u>1,995,039</u>
Net surplus/ (deficit) before other recognised gains and losses		176,944	(326,783)	(149,839)	(38,355)
Reconciliation of funds:					
Total funds brought forward		47,682	1,360,569	1,408,251	1,446,606
Total funds carried forward		<u>224,626</u>	<u>1,033,786</u>	<u>1,258,412</u>	<u>1,408,251</u>

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

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**Balance sheet
As at 31 December 2019**

	Note	2019 €	€	2018 €	€
Fixed assets					
Tangible assets	12	<u>172,276</u>		<u>212,156</u>	
			172,276		212,156
Current assets					
Debtors	13	122,586		191,818	
Cash at bank and in hand		<u>1,043,913</u>		<u>1,356,997</u>	
		1,166,499		1,548,815	
Creditors: amounts falling due within one year	14	<u>(80,363)</u>		<u>(352,720)</u>	
Net current assets			1,086,136		1,196,095
Net assets			1,258,412		1,408,251
Charity Funds					
Restricted funds	17	224,626		47,682	
Unrestricted funds	17	<u>1,033,786</u>		<u>1,360,569</u>	
Total funds			1,258,412		1,408,251

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the directors on and signed on their behalf, by:

Fran Brennan
Fran Brennan (Jul 31, 2020 18:21 GMT+1)

Fran Brennan
Director

Gary Lee
Gary Lee (Jul 31, 2020 17:29 GMT+1)

Gary Lee
Director

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

**Disability Federation of Ireland
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**Statement of cash flows
Financial year ended 31 December 2019**

	Note	2019 €	2018 €
Cash flows from operating activities			
Net cash from operating activities	21	<u>(313,084)</u>	<u>(115,855)</u>
Change in cash and cash equivalents in the year		(313,084)	(115,855)
Cash and cash equivalents brought forward		<u>1,356,997</u>	<u>1,472,852</u>
Cash and cash equivalents carried forward	22	<u><u>1,043,913</u></u>	<u><u>1,356,997</u></u>

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

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**Notes to the financial statements
Financial year ended 31 December 2019**

1. Accounting policies and measurement bases

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014.

Disability Federation of Ireland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited by €1.27 per member of the company.

1.3 Fund accounting

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

Designated funds comprise unrestricted funds that have been set aside by the directors for particular purposes. The aim and use of each designated fund is set out in the notes of the financial statements.

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

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(A Company Limited by Guarantee)**

**Notes to the financial statements (continued)
Financial year ended 31 December 2019**

1.4 Income

Income is included in the Statement of Financial Activities only when realised in the form of cash or other assets, the ultimate realisation of which can be assessed as probable. The company, in common with many similar charitable organisations, derives a proportion of its income from voluntary donations and fundraising held by individuals/parties outside the control of the company. Income from fundraising, voluntary subscriptions and donations is necessarily recognised with effect from the time it is acknowledged as received by an officer of the company and is received into the company's bank accounts or entered into the company's accounting records.

Legacy income is recognised in the accounting period that it is received or when it is probable that the legacy will be received and the value of the legacy can be measured with sufficient accuracy. In these circumstances, the legacy income must have been received post year end, and the personal representatives must have been agreed to the amount thereof prior to the year end.

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

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

Investment income is recognised in the Statement of Financial Activities on an accruals basis.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured easily.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

All resources expended are inclusive of irrecoverable VAT.

1.6 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.

**Disability Federation of Ireland
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**Notes to the financial statements (continued)
Financial year ended 31 December 2019**

1.7 Tangible fixed assets and depreciation

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost include expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the company. The carrying amount of the replaced part is derecognised. Repairs and maintenance is charged to profit or loss during the period in which they are incurred.

The assets residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised within 'other operating income' in the Statement of Financial Activities.

Leasehold Improvements	- Unexpired portion of lease
Fixture and fittings	- 20%
Office equipment	- 20%
Computer equipment	- 30%

1.8 Interest receivable

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

1.9 Debtors and creditors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised using the effective interest method.

1.10 Cash at bank and in hand

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

**Disability Federation of Ireland
(A Company Limited by Guarantee)**

**Notes to the financial statements (continued)
Financial year ended 31 December 2019**

1.11 Financial instruments

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

1.12 Taxation

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

1.13 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into euros at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into euros at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities Incorporating Income and Expenditure Account.

1.14 Retirement benefits

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations.

The contributions are recognised in the Statement of Financial Activity when they fall due. The amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the company in independently administered funds.

1.15 Critical accounting estimates and areas of judgement

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions;

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

**Disability Federation of Ireland
(A Company Limited by Guarantee)**

**Notes to the financial statements (continued)
Financial year ended 31 December 2019**

1.16 Governance costs

Governance costs are the costs associated with the stewardship arrangements of the company. They comprise of costs arising from the constitutional and obligatory arrangements, as well as the costs associated with the strategic management of the company's activities. Typical costs would be audit and legal fees, direct salary and overhead costs incurred in the strategic as opposed to the day to day management of the company.

1.17 Contingent liability

A contingent liability arises where a possible obligation from past events arises where its existence will be confirmed only by the occurrence of one or more uncertain future events not wholly with the charity's control or a present obligation that arise from past events but is not recognised in the accounts - either because it is not probable that a transfer of economic benefits will be required to settle the obligation, or because the amount of the obligation cannot be measured with sufficient reliability.

2. Going Concern

The Directors have carefully reviewed the future prospects of the company and its future cash flows, including an assessment of the potential impact of the COVID-19 pandemic. The full impact of the COVID-19 pandemic on our activity remains uncertain and as a result unquantifiable at this stage. Nevertheless, having assessed this the Directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future being at least the next 12 months from signing of these financial statements.

For this reason the directors continue to adopt the going concern basis for the preparation of the Financial Statements. As noted per the directors report, these financial statements do not include any adjustments to the carrying amount or classification of assets and liabilities that would result if the company was unable to continue as a going concern.

**Disability Federation of Ireland
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**Notes to the financial statements (continued)
Financial year ended 31 December 2019**

3. Income from charitable activities generating funds

	Restricted funds 2019 €	Unrestricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Government grants	153,824	1,216,112	1,369,936	1,743,577
DI skills claim	142,646	-	142,646	-
	<u>296,470</u>	<u>1,216,112</u>	<u>1,512,582</u>	<u>1,743,577</u>

In 2018, of the total income from charitable activities, €1,516,105 was in respect of unrestricted funds and €227,472 was in respect of restricted funds.

From June 2012, the National Disability Unit, referred to in the accounts as Health Service Executive - Central started to fund DFI directly.

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 programme. 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. In 2016 following on from engagement with the HSE advising that the Skill Programme is ostensibly complete DFI wrote to confirm that it intended to apply residual funds to assist with DFI training needs, aligned as closely as possible to the original objectives of the Skills Programme and in line with DFI's Strategic Plan. In 2019 the grant from Skill was recognised as income in the year. The funds are maintained in a restricted fund for the purpose of the SKILL training programme.

**Disability Federation of Ireland
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**Notes to the financial statements (continued)
Financial year ended 31 December 2019**

4. Donations and legacies

	Restricted funds 2019 €	Unrestricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Association Membership Subscriptions	-	72,936	72,936	87,371
Sundry Income	-	19,752	19,752	2,441
	<u>-</u>	<u>92,688</u>	<u>92,688</u>	<u>89,812</u>
 Total 2018	 <u>-</u>	 <u>89,812</u>	 <u>89,812</u>	

In 2018, of the total income from charitable activities, €89,812 was to unrestricted funds.

5. Other trading activities

	Restricted funds 2019 €	Unrestricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Conference Income	-	-	-	6,473
Sundry Income	99,303	13,304	112,607	116,822
	<u>99,303</u>	<u>13,304</u>	<u>112,607</u>	<u>123,295</u>
 Total 2019	 <u>99,303</u>	 <u>13,304</u>	 <u>112,607</u>	

In 2018, of the total other incoming resources, €17,320 was to unrestricted funds and €105,975 was to restricted funds.

**Disability Federation of Ireland
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**Notes to the financial statements (continued)
Financial year ended 31 December 2019**

6. Costs of charitable activities

	Restricted funds 2019 €	Unrestricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Employee Expenses	326	97,599	97,925	111,801
Research	4,400	-	4,400	3,579
Legal and Professional	-	10,957	10,957	19,845
Staff training	-	8,570	8,570	11,466
Membership support	-	4,253	4,253	8,674
Rent Payable	-	167,515	167,515	169,026
Insurance	-	12,928	12,928	14,405
Light & Heat	-	7,751	7,751	10,861
External resources/ Affiliation fees	5,428	125,999	131,427	180,456
Repairs and maintenance	-	11,416	11,416	15,421
Meeting expenses	-	11,982	11,982	17,810
Postage	-	2,504	2,504	1,813
Advertising/Accountancy	-	15,472	15,472	5,726
Stationary Canteen	-	2,906	2,906	20,731
Telephone	-	13,366	13,366	16,344
Computer costs/General expenses	-	50,785	50,785	62,415
Eramus/Leargas Project	-	2,861	2,861	20,907
Wages and salaries	145,300	1,026,340	1,171,640	1,179,445
Bank charges	-	529	529	-
Bad Debts	-	23,109	23,109	-
Depreciation	-	52,045	52,045	49,316
	<u>155,454</u>	<u>1,648,887</u>	<u>1,804,341</u>	<u>1,920,041</u>
Total 2018	<u>281,718</u>	<u>1,638,323</u>	<u>1,920,041</u>	

7. Governance costs

	Restricted funds 2019 €	Unrestricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Governance Auditors' remuneration	6,761	-	6,761	4,091
Board strategy review	4,490	-	4,490	12,453
Staff costs	52,124	-	52,124	58,454
	<u>63,375</u>	<u>-</u>	<u>63,375</u>	<u>74,998</u>

**Disability Federation of Ireland
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**Notes to the financial statements (continued)
Financial year ended 31 December 2019**

8. Analysis of resources expended by expenditure type

	Staff costs 2019 €	Depreciation 2019 €	Other costs 2019 €	Total 2019 €	Total 2018 €
Costs of generating income	1,171,640	52,045	580,656	1,804,341	1,920,041
Governance costs	52,124	-	11,251	63,375	74,998
	<u>1,223,764</u>	<u>52,045</u>	<u>591,907</u>	<u>1,867,716</u>	<u>1,995,039</u>
Total 2018	<u>1,237,899</u>	<u>49,315</u>	<u>707,825</u>	<u>1,995,039</u>	

9. Net incoming resources/(resources expended)

This is stated after charging:

	2019 €	2018 €
Depreciation of Tangible fixed assets:		
- owned by the charity	52,045	49,316
Auditors' remuneration - audit	<u>6,761</u>	<u>4,091</u>

**Disability Federation of Ireland
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**Notes to the financial statements (continued)
Financial year ended 31 December 2019**

10. Staff costs

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

	2019	2018
	No.	No.
Management	3	3
Development Managers	7	7
Support Staff	11	9
Project Staff	2	4
Community Worker	7	5
	<u>31</u>	<u>28</u>

The number of higher paid employees was:

	2019	2018
	No.	No.
In the band €70,001 - €80,000	<u>1</u>	<u>1</u>

During the year, no directors received any remuneration (2018: €Nil).

During the year, no directors received any benefits in kind (2018: €NIL).

During the year, no directors received any reimbursement of expenses (2018: €NIL).

Staff costs were as follows:

	2019	2018
	€	€
Wages and salaries	1,073,959	1,055,836
Social security costs	89,198	112,633
Other pension costs	60,607	69,430
	<u>1,223,764</u>	<u>1,237,899</u>

The CEO salary was originally derived from the Principal Officer Higher Scale, prior to pay cuts in DFI, and amounted to €39,858 for the year ended 31 December 2019. This salary is a reflection of the arrangement below which came into effect on the 1st May 2016.

John Dolan, CEO, was elected to Seanad Eireann on the 28th April 2016. Following this election it was agreed that John's DFI salary would be reduced by €65,000 (his Seanad salary) and that DFI would pay the balance of €39,858.

The directors did not receive any directors remuneration during the year (2018: €NIL).

Capitalised employee costs during the year amounted to €NIL (2018: €NIL).

**Disability Federation of Ireland
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**Notes to the financial statements (continued)
Financial year ended 31 December 2019**

11. Key management personnel

Key management includes the directors of the company, all members of the company management and the company secretary. The compensation paid or payable to key management for employee services is shown below:

	Number	2019 €	2018 €
Salaries and other short-term employee benefits	<u>2</u>	<u>115,946</u>	<u>115,946</u>

12. Tangible fixed assets

	Leasehold Improvements	Computer Equipment	Fixtures, fittings and equipment	Office Equipment	Total
	€	€	€	€	€
Cost					
At 1 January 2019	244,541	128,036	30,549	19,136	422,262
Additions	-	10,964	1,200	-	12,164
Disposals	-	-	-	-	-
At 31 December 2019	<u>244,541</u>	<u>139,000</u>	<u>31,749</u>	<u>19,136</u>	<u>434,426</u>
Depreciation					
At 1 January 2019	60,561	114,507	20,186	14,852	210,106
Charge for the financial year	36,681	11,410	2,882	1,071	52,044
At 31 December 2019	<u>97,242</u>	<u>125,917</u>	<u>23,068</u>	<u>15,923</u>	<u>262,150</u>
Net book value					
At 31 December 2019	<u>147,299</u>	<u>13,083</u>	<u>8,681</u>	<u>3,213</u>	<u>172,276</u>
At 31 December 2018	<u>183,980</u>	<u>13,529</u>	<u>10,363</u>	<u>4,284</u>	<u>212,156</u>

13. Debtors

	2019 €	2018 €
Trade debtors	13,616	16,234
Other debtors	85,732	113,824
Prepayments and accrued income	23,238	61,760
	<u>122,586</u>	<u>191,818</u>

**Disability Federation of Ireland
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**Notes to the financial statements (continued)
Financial year ended 31 December 2019**

14. Creditors: amounts falling due within one year

	2019	2018
	€	€
Trade creditors	3,096	31,587
Other creditors	8,724	39,856
Other taxation and social security	14,703	27,017
Accruals and deferred income	53,840	254,260
	<u>80,363</u>	<u>352,720</u>

15. Deferred income movement

	Opening Balance	Received in	Recognised in	Closing Balance
	2019	the year	the year	2019
	€	€	€	€
HSE Central (New Directions)	18,563	-	-	18,563
IRC	3,760	15,916	(19,676)	-
OCAS Hospital	2,700	-	(2,700)	-
Irish Human Rights	7,956	-	(7,956)	-
DI Skills Claim	123,532	-	(123,532)	-
DI Skills Admin	5,761	-	(5,761)	-
Skills Once Off	13,353	-	(13,353)	-
Facs Forum	9,057	-	(9,057)	-
Meath Mental Health Facility	7,121	-	(1,082)	6,039
HSE- Chronic Disease	10,000	-	(10,000)	-
Erasmus CISCO	-	27,400	(27,400)	-
HSE National Lottery Safeguarding	-	2,000	-	2,000
Assisted Funding Technology	-	5,000	(1,250)	3,750
Mayo Training Partnership Costs	-	1,200	(942)	258
Pobal Payment SSNO	-	77,195	(77,195)	-
Total	<u>201,803</u>	<u>128,711</u>	<u>(299,904)</u>	<u>30,610</u>

**Disability Federation of Ireland
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**Notes to the financial statements (continued)
Financial year ended 31 December 2019**

16. Grant income

<u>Grantor</u>	<u>Grant</u>	<u>Purpose of grant</u>	<u>Grant term</u>	<u>€</u>
HSE	Central	To assist with other costs such as admin, research and training.	1 year	1,216,112
HSE	Secondment	To assist with other costs such as admin, research and training.	1 year	9,366
HSE	Chronic Disease Prog			10,000
Leargus Project	KA2 Strategic Partnerships	Provides funding & support for organisations to operate projects that encourage European exchange.	No timeline	2,691
Social Partnership	Social Partnership Funding	Bridging funding scheme	1 year	30,144
Scheme to Support	National Organisation	Bridging funding scheme	1 year	77,195
Employment Support	Core Funding	To assist with salary costs of the company	1 year	15,307
Irish Human Rights & Equally Commission	Training Grant	Training for local authority staff on rights of persons with disabilities and how this relates to the Public Service Duty.		9,121
DI Skill- Once Off	HSE SKILL Programme	To administer the necessary support to organisations and to support the participation of their staff in the training programme.		13,353
DI Skills- Admin	HSE SKILL Programme	To administer the necessary support to organisations and to support the participation of their staff in the training programme.		5,761
DI Skills- Claim	HSE SKILL Programme	To administer the necessary support to organisations and to support the participation of their staff in the training programme.		123,532
Total				1,512,582

**Disability Federation of Ireland
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**Notes to the financial statements (continued)
Financial year ended 31 December 2019**

17. Statement of funds

	Balance at 1 January 2019 €	Income €	Expenses €	Transfers in/out €	Balance at 31 December 2019 €
Designated funds					
Contingency Reserve	472,598	-	-	121,598	351,000
Development Reserve	426,188	-	-	-	426,188
	<u>898,786</u>	<u>-</u>	<u>-</u>	<u>121,598</u>	<u>777,188</u>
General funds					
General Funds- all funds	382,791	-	-	121,598	504,389
Other General funds	78,992	1,322,104	(1,648,887)	-	(247,791)
	<u>461,783</u>	<u>1,322,104</u>	<u>(1,648,887)</u>	<u>121,598</u>	<u>256,598</u>
Total Unrestricted funds	<u>1,360,569</u>	<u>1,322,104</u>	<u>(1,648,887)</u>	<u>-</u>	<u>1,033,786</u>
Restricted Funds					
	Balance at 1 January 2019 €	Income €	Expenses €	Transfers in/out €	Balance at 31 December 2019 €
Restricted Funds- all funds	(4,047)	-	-	-	(4,047)
Other Restricted funds	51,729	395,773	(218,829)	-	228,673
	<u>47,682</u>	<u>395,773</u>	<u>(218,829)</u>	<u>-</u>	<u>224,626</u>
Total of funds	<u>1,408,251</u>	<u>1,717,877</u>	<u>(1,867,716)</u>	<u>-</u>	<u>1,258,412</u>

18. Development Fund and Contingency Fund - Designated Funds

In line with best practice and to exercise financial prudence the Board has provided for a Contingency Fund and a Development Fund. The Contingency Fund is a provision for 3 months of regular/ core operating costs to be available to deal with contingencies. The Development Fund 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 two years. 30% of the money available from the reserve funds will be used on these developmental projects and initiatives. The medium to long term fund is resources that are held for opportunities and for projects/ initiatives which the DFI anticipates will emerge in more than two years time. 30% of the money available from the funds is set aside for projects and initiatives to be funded from 2018 onwards.

**Disability Federation of Ireland
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**Notes to the financial statements (continued)
Financial year ended 31 December 2019**

19. Analysis of net assets between funds

Analysis of net assets between funds- current year

	Restricted funds 2019 €	Unrestricted funds 2019 €	Total funds 2019 €
Tangible fixed assets	-	172,276	172,276
Current assets	-	1,166,499	1,166,499
Creditors due within one year	60,667	1,616	62,283
	<u>60,667</u>	<u>1,340,391</u>	<u>1,401,058</u>

Analysis of net assets between funds- prior year

	Restricted funds 2018 €	Unrestricted funds 2018 €	Total funds 2018 €
Tangible fixed assets	-	212,156	212,156
Current assets	-	1,548,815	1,548,815
Creditors due within one year	47,682	(400,402)	(352,720)
	<u>47,682</u>	<u>1,360,569</u>	<u>1,408,251</u>

20. 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.

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

	2019 €	2018 €
Net incoming resources	(149,839)	(38,355)
Adjustment for:		
Depreciation of tangible assets	52,045	49,316
(Decrease)/Increase in debtors	36,363	106,195
(Increase)/Decrease in creditors	(239,489)	(167,859)
Purchase of tangible fixed assets	(12,164)	(75,898)
Disposal of tangible fixed assets	-	10,746
Net cash used in operating activities	<u>(313,084)</u>	<u>(115,855)</u>

**Disability Federation of Ireland
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**Notes to the financial statements (continued)
Financial year ended 31 December 2019**

22. Analysis of cash and cash equivalents

	2019	2018
	€	€
Cash in hand	<u>1,043,913</u>	<u>1,356,997</u>

23. Events after the end of the reporting period

We draw your attention to the directors report and note 2 within the financial statements that outline the impact of Covid 19 on the organisation post year end. There have been no other significant events affecting the Company since the year end.

24. Approval of financial statements

The board of directors approved these financial statements for issue on .