

Charity number: CHY6177

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M c G R A T H  
L I M I T E D

**Disability Federation of Ireland CLG**

*(A Company Limited by Guarantee and not having a share capital)*

**Directors' report and  
financial statements**

*For the Year Ended 31 December 2016*

## Disability Federation of Ireland CLG

(A Company Limited by Guarantee and not having a share capital)

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## **Disability Federation of Ireland CLG**

(A Company Limited by Guarantee and not having a share capital)

### **Directors and other information**

*For the Year Ended 31 December 2016*

#### **Directors**

Don Bailey  
Mike Glynn (Resigned 14/07/2016)  
Sean Megahey  
John O Sullivan  
Barbara O Connell  
Elaine Howley  
Pat Clarke  
Gary Lee  
Joe Mason (Resigned 11/10/2016)  
Michael Doyle  
Colm Whooley (Resigned 06/09/2016)  
Olga Estridge (Appointed 13/10/2016)  
Kathleen O' Meara (Appointed 14/07/2016)  
Francis Brennan (Appointed 14/07/2016)

#### **Company registered number**

140948

#### **Charity registered number**

CHY6177

#### **Registered office**

Fumbally Court  
Fumbally Lane  
Dublin 8

#### **Company secretary**

John Dolan

#### **Chief executive officer**

John Dolan

#### **Independent auditors**

LHM Casey McGrath Limited  
Chartered Certified Accountants  
Statutory Audit Firm  
6 Northbrook Road  
Dublin 6

## **Disability Federation of Ireland CLG**

(A Company Limited by Guarantee and not having a share capital)

### **Directors and other information**

*For the Year Ended 31 December 2016*

#### **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

#### **Charity regulator number**

20010584

## **Disability Federation of Ireland CLG**

**(A Company Limited by Guarantee and not having a share capital)**

### **Directors' Report**

*For the Year Ended 31 December 2016*

The directors present their annual report together with the audited financial statements of the Disability Federation of Ireland (the company) for the year ended 31 December 2016. 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 roles of persons with disabilities and disabling conditions in its 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. DFI 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.

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**

The organisation 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.

## **Disability Federation of Ireland CLG**

(A Company Limited by Guarantee and not having a share capital)

### **Directors' Report (continued)**

*For the Year Ended 31 December 2016*

#### **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.

#### **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.

#### **Directors**

The directors who served during the year were:

Don Bailey  
Mike Glynn (Resigned 14/07/2016)  
Sean Megahey  
John O'Sullivan  
Barbara O'Connell  
Elaine Howley  
Pat Clarke  
Gary Lee  
Joe Mason (Resigned 11/10/2016)  
Michael Doyle  
Colm Whooley (Resigned 06/09/2016)  
Olga Estridge (Appointed 31/10/2016)  
Kathleen O Meara (Appointed 14/07/2016)  
Francis Brennan (Appointed 14/07/2016)

#### **Results for the year**

The surplus for the year amounted to €94,941 (2015 -deficit €42,542)

#### **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 eleven occasions in 2016. The role of the Chairman and Chief Executive Officer are separate and the directors are independent of the management of the company.

## **Disability Federation of Ireland CLG**

(A Company Limited by Guarantee and not having a share capital)

### **Directors' Report (continued)**

*For the Year Ended 31 December 2016*

#### **Board Committees**

The Board has three sub-committees as follows:

##### *- 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 communications link with the 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.

##### *- Premises Committee*

The purpose of this Committee is to consider options regarding improving DFI office accommodation and to report to the board of DFI. The committee met twice during the year.

##### *- Governance Compliance 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 three times during the year.

#### **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.

#### **Organisation 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 in our work is due to their dedication and tremendous contribution.

## **Disability Federation of Ireland CLG**

**(A Company Limited by Guarantee and not having a share capital)**

### **Directors' Report (continued)**

*For the Year Ended 31 December 2016*

#### **Health & Safety**

It is the policy of the Company to ensure the health, safety 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 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.

During the year, the company incurred expenses in respect of the Seanad election campaign of CEO John Dolan in the amount of €509.17. This amount was repaid in full on 28th January 2017.

#### **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 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 2017 onwards.

Designated Funds represent €1,056,883 of the Unrestricted Funds of the organisation of €1,449,462. Full details are provided at note 17 to the accounts.

#### **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,



## Disability Federation of Ireland CLG

(A Company Limited by Guarantee and not having a share capital)

### Directors' Report (continued)

For the Year Ended 31 December 2016

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;
- 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 charitable company will continue in operation.

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

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 and the Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Fumbally Court, Fumbally Lane, Dublin 8.

### Disclosure of information to auditors

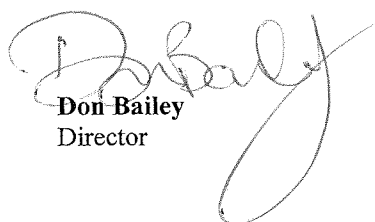
Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:


- 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, LHM Casey McGrath 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 27 June 2017 and signed on their behalf by:

  
Don Bailey  
Director

  
Pat Clarke  
Director

## **Disability Federation of Ireland CLG**

(A Company Limited by Guarantee and not having a share capital)

### **Independent Auditors' Report to the Members of Disability Federation of Ireland CLG**

We have audited the financial statements of Disability Federation of Ireland CLG for the year ended 31 December 2016 which comprise the Statement of Financial Activities incorporating 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 applicable Law and accounting standards issued by the Financial Reporting Council in Ireland (Generally Accepted Accounting practice in Ireland) and FRS102. 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 (ISAs) (UK & Ireland).

This report is made solely to the charitable company's members as a body, in accordance with the requirements of Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charitable company's members those matters that we are required to state to them in the 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 charitable company and its 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, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view, of the assets, liabilities and financial position of the company as at 31 December 2016 and of its surplus for the year then ended; and
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland and with the requirements of the companies act 2014.

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

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

- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.

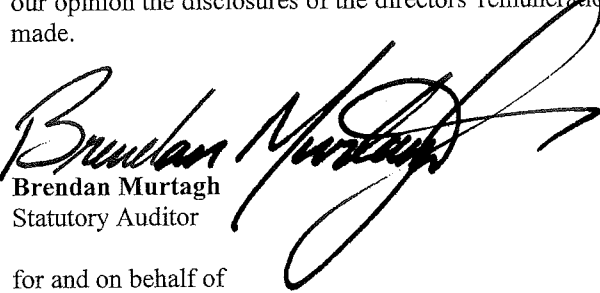
## Disability Federation of Ireland CLG

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### Independent Auditors' Report to the Members of Disability Federation of Ireland CLG

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

We have nothing to report in respect of the provisions in the Companies Acts 2014 which require us to report to you if, in our opinion the disclosures of the directors' remuneration and transactions specified by section 305 to 312 of the Act are not made.



Brendan Murtagh  
Statutory Auditor

for and on behalf of

### LHM Casey McGrath Limited

Chartered Certified Accountants  
Statutory Audit Firm

6 Northbrook Road  
Dublin 6

27 June 2017

## Disability Federation of Ireland CLG

(A Company Limited by Guarantee and not having a share capital)

### Statement of Financial Activities Incorporating Income and Expenditure Account For the Year Ended 31 December 2016

	Note	Unrestricted funds 2016 €	Restricted funds 2016 €	Total funds 2016 €	Total funds 2015 €
<b>Income from:</b>					
Charitable activities generating funds	2	1,516,982	287,046	1,804,028	1,655,349
Donations and legacies	3	75,134	-	75,134	115,211
Investments	4	12,438	-	12,438	3,649
Other trading activities	6	31,000	7,390	38,390	7,670
<b>Total income</b>		<b>1,635,554</b>	<b>294,436</b>	<b>1,929,990</b>	<b>1,781,879</b>
<b>Expenditure on:</b>					
Charitable activities	7	1,457,807	288,267	1,746,074	1,820,091
Governance costs	5	88,975	-	88,975	4,330
<b>Total expenditure</b>	8	<b>1,546,782</b>	<b>288,267</b>	<b>1,835,049</b>	<b>1,824,421</b>
<b>Net income / (expenditure)</b>		<b>88,772</b>	<b>6,169</b>	<b>94,941</b>	<b>(42,542)</b>
<b>Net movement in funds</b>		<b>88,772</b>	<b>6,169</b>	<b>94,941</b>	<b>(42,542)</b>
<b>Reconciliation of funds:</b>					
Total funds at 1 January 2016		1,360,690	-	1,360,690	1,403,232
<b>Total funds at 31 December 2016</b>		<b>1,449,462</b>	<b>6,169</b>	<b>1,455,631</b>	<b>1,360,690</b>

All activities relate to continuing operations.

The notes on pages 13 to 27 form part of these financial statements.

## Disability Federation of Ireland CLG

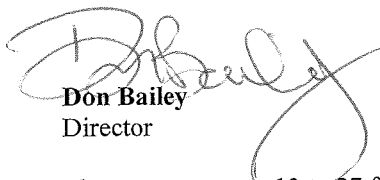
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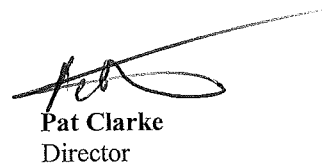
### Balance Sheet

As at 31 December 2016

	Note	€	2016 €	€	2015 €
<b>Fixed assets</b>					
Tangible assets	12		10,911		22,675
<b>Current assets</b>					
Debtors	13	198,086		179,485	
Cash at bank and in hand		1,618,585		1,545,008	
			<u>1,816,671</u>		<u>1,724,493</u>
<b>Creditors: amounts falling due within one year</b>	14	(371,951)		(386,478)	
<b>Net current assets</b>			<u>1,444,720</u>		<u>1,338,015</u>
<b>Net assets</b>			<u>1,455,631</u>		<u>1,360,690</u>
<b>Charity Funds</b>					
Restricted funds	17		6,169		-
Unrestricted funds	17		1,449,462		1,360,690
<b>Total funds</b>			<u>1,455,631</u>		<u>1,360,690</u>

The financial statements were approved by the directors on 27 June 2017 and signed on their behalf, by:

  
Don Bailey  
Director

  
Pat Clarke  
Director

The notes on pages 13 to 27 form part of these financial statements.

## Disability Federation of Ireland CLG

(A Company Limited by Guarantee and not having a share capital)

### Cash Flow Statement

For the Year Ended 31 December 2016

	Note	2016 €	2015 €
<b>Cash flows from operating activities</b>			
Net cash movement from operating activities	21	<u>72,213</u>	<u>80,102</u>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		1,364	3,649
Purchase of tangible fixed assets		-	(29,502)
<b>Net cash generated from operating activities</b>		<u>1,364</u>	<u>(25,853)</u>
<b>Change in cash and cash equivalents in the year</b>		73,577	54,249
Cash and cash equivalents at beginning of year		<u>1,545,008</u>	<u>1,490,759</u>
<b>Cash and cash equivalents at the end of the year</b>	22	<u><u>1,618,585</u></u>	<u><u>1,545,008</u></u>

## **Disability Federation of Ireland CLG**

(A Company Limited by Guarantee and not having a share capital)

### **Notes to the Financial Statements**

*For the Year Ended 31 December 2016*

#### **1. Accounting Policies**

##### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their 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 CLG 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 Reconciliation with previous Generally Accepted Accounting Practice**

In preparing these accounts, the directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) the restatement of comparative items was required.

No restatements were required.

##### **1.3 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 to €1 per member of the company.

##### **1.4 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the company and which have not been designated for other purposes. The use of unrestricted funds is therefore not restricted to any particular charitable purpose of the charity.

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 to 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 to the financial statements.

## Disability Federation of Ireland CLG

(A Company Limited by Guarantee and not having a share capital)

### Notes to the Financial Statements

For the Year Ended 31 December 2016

#### 1. Accounting Policies (continued)

##### 1.5 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 fund raising activities 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 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.

##### 1.6 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 reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

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.

##### 1.7 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 CLG

(A Company Limited by Guarantee and not having a share capital)

### Notes to the Financial Statements

For the Year Ended 31 December 2016

#### 1. Accounting Policies (continued)

##### 1.8 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes 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 are 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.

Fixtures and fittings	-	20%
Office equipment	-	20%
Computer equipment	-	33%

##### 1.9 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.

##### 1.10 Debtors

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.

##### 1.11 Cash at Bank and in hand

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

##### 1.12 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 are subsequently measured at amortised cost using the effective interest method.

##### 1.13 Creditors

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 cost using the effective interest method.

## Disability Federation of Ireland CLG

(A Company Limited by Guarantee and not having a share capital)

### Notes to the Financial Statements

For the Year Ended 31 December 2016

#### 1. Accounting Policies (continued)

##### 1.14 Taxation

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

##### 1.15 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.

##### 1.16 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 payments obligations.

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

##### 1.17 Critical accounting estimates and areas of judgement

Estimates and judgements 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.

##### 1.18 Key Management

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. There have been no 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.

##### 1.19 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.

## Disability Federation of Ireland CLG

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### Notes to the Financial Statements

For the Year Ended 31 December 2016

#### 1. Accounting Policies (continued)

##### 1.20 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. Income from charitable activities generating funds

	Unrestricted funds 2016 €	Restricted funds 2016 €	Total funds 2016 €	Total funds 2015 €
Government grants	1,516,982	287,046	1,804,028	1,655,349

In 2015, of the total income from charitable activities, €1,560,573 was in respect of unrestricted funds and €94,776 was in respect of restricted funds

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 regions.

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 Statement of Financial Position and as grants received in advance within current liabilities in the Statement of Financial Position. The funding for this programme has been greatly reduced.

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### Notes to the Financial Statements

For the Year Ended 31 December 2016

#### 3. Donations and legacies

	Unrestricted funds 2016 €	Restricted funds 2016 €	Total funds 2016 €	Total funds 2015 €
Association Membership Subscriptions	75,134	-	75,134	73,305
Sundry Income	-	-	-	41,906
	<u>75,134</u>	<u>-</u>	<u>75,134</u>	<u>115,211</u>

In 2015, of the total income from charitable activities, €115,211 was to unrestricted funds and € NIL was to restricted funds.

#### 4. Investments

	Unrestricted funds 2016 €	Restricted funds 2016 €	Total funds 2016 €	Total funds 2015 €
Other interest receivable	12,438	-	12,438	3,649
	<u>12,438</u>	<u>-</u>	<u>12,438</u>	<u>3,649</u>

In 2015, of the total investment income, €3,649 was to unrestricted funds and € NIL was to restricted funds.

#### 5. Governance costs

	Unrestricted funds 2016 €	Restricted funds 2016 €	Total funds 2016 €	Total funds 2015 €
Governance Auditors' remuneration	4,330	-	4,330	4,330
Board Strategy Review	14,299	-	14,299	-
Staff costs	70,346	-	70,346	-
	<u>88,975</u>	<u>-</u>	<u>88,975</u>	<u>4,330</u>

Governance costs does not include the time costs of volunteers provided to the organisation, in particular the time of board members devoted to the governance of the organisation.

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### Notes to the Financial Statements

For the Year Ended 31 December 2016

#### 6. Other trading activities

	Unrestricted funds 2016 €	Restricted funds 2016 €	Total funds 2016 €	Total funds 2015 €
Conference Income	5,563	156	5,719	-
Developmental	7,975	200	8,175	7,670
Sundry Income	17,462	7,034	24,496	-
	<u>31,000</u>	<u>7,390</u>	<u>38,390</u>	<u>7,670</u>

In 2015, of the total other incoming resources, € 7,670 was to unrestricted funds and € NIL was to restricted funds.

#### 7. Analysis of expenditure on charitable activities

	Unrestricted funds €	Restricted funds €	Total funds 2016 €	Total funds 2015 €
Direct costs	-	30,433	30,433	63,143
Staff costs	905,620	192,459	1,098,079	1,170,525
Travel and subsistence	80,486	10,423	90,909	80,143
Premises, IT and Communications	275,058	9,099	284,157	265,854
Fundraising costs including advertising	13,631	105	13,736	9,719
Professional fees and recruitment	183,012	45,748	228,760	230,707
Total	<u>1,457,807</u>	<u>288,267</u>	<u>1,746,074</u>	<u>1,820,091</u>

#### 8. Analysis of resources expended by expenditure type

	Staff costs 2016 €	Depreciation 2016 €	Generating fund costs 2016 €	Total 2016 €	Total 2015 €
Charitable Activities	889,772	11,465	625,456	1,526,693	1,820,091
Management and administration	208,307	-	11,074	219,381	-
Costs of generating funds	<u>1,098,079</u>	<u>11,465</u>	<u>636,530</u>	<u>1,746,074</u>	<u>1,820,091</u>
Governance costs	70,346	-	18,629	88,975	4,330
	<u>1,168,425</u>	<u>11,465</u>	<u>655,159</u>	<u>1,835,049</u>	<u>1,824,421</u>

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### Notes to the Financial Statements

For the Year Ended 31 December 2016

#### 9. Net incoming resources/(resources expended)

This is stated after charging:

	2016 €	2015 €
Depreciation of tangible fixed assets:		
- owned by the charity	11,465	12,258
Auditors' remuneration - audit	4,330	4,330
	<u>15,800</u>	<u>16,590</u>

During the year, no directors received any remuneration (2015 - €NIL).

During the year, no directors received any benefits in kind (2015 - €NIL).

During the year, no directors received any reimbursement of expenses (2015 - €NIL).

#### 10. Auditors' remuneration

The Auditor's remuneration amounts to an Audit fee of €4,330 (2015 - €4,330), and non audit services of €36,408 (2015 - €26,400).

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### Notes to the Financial Statements

For the Year Ended 31 December 2016

#### 11. Staff costs

Staff costs were as follows:

	2016 €	2015 €
Wages and salaries	1,000,012	998,214
Social security costs	106,958	106,341
Other pension costs	61,455	65,970
	<u>1,168,425</u>	<u>1,170,525</u>

The CEO salary was originally derived from the Principal Officer Higher Scale, prior to pay cuts in DFI, and amounted to €61,271 for the year ended 31 December 2016. This salary is a reflection of the arrangement below which was put into effect on the 1<sup>st</sup> May 2016.

John Dolan, CEO, was elected to Seanad Eireann on the 28<sup>th</sup> of 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 €38,043.

The directors did not receive any directors remuneration during the year (2015: €NIL).

Capitalised employee costs during the year amounted to €NIL (2015: €NIL)

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

	2016 No.	2015 No.
Management (Management, corporate and operational engagement)	3	3
Development Managers ( Operational/Field Staff)	8	12
Support Staff (Corporate, Operational & Administration)	4	5
Project Staff	3	0
Community Worker	2	0
	<u>20</u>	<u>20</u>

The payroll thresholds for key personnel are as follows:

	2016 No.	2015 No.
€60,001 - €70,000	2	1
€70,001 - €80,000	1	2

## Disability Federation of Ireland CLG

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### Notes to the Financial Statements

For the Year Ended 31 December 2016

#### 11. Staff costs (continued)

Key management personnel includes the directors. The compensation paid or payable to key management for employee services is shown below:

	Number	2016 €	2015 €
Salaries and other short-term employee benefits	3	206,337	240,341

#### 12. Tangible fixed assets

	Fixtures and fittings €	Computer equipment €	Total €
<b>Cost</b>			
At 1 January 2016	17,682	129,404	147,086
Disposals	-	(299)	(299)
At 31 December 2016	<u>17,682</u>	<u>129,105</u>	<u>146,787</u>
<b>Depreciation</b>			
At 1 January 2016	17,180	107,231	124,411
Charge for the year	182	11,283	11,465
At 31 December 2016	<u>17,362</u>	<u>118,514</u>	<u>135,876</u>
<b>Net book value</b>			
At 31 December 2016	<u>320</u>	<u>10,591</u>	<u>10,911</u>
At 31 December 2015	<u>502</u>	<u>22,173</u>	<u>22,675</u>

#### 13. Debtors

	2016 €	2015 €
Trade debtors	29,184	172,451
Other debtors	115,021	-
Prepayments and accrued income	53,881	7,034
	<u>198,086</u>	<u>179,485</u>



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### Notes to the Financial Statements

For the Year Ended 31 December 2016

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

	2016 €	2015 €
Trade creditors	106,007	45,533
Other taxation and social security (see below)	27,784	32,313
Other creditors	9,602	107,776
Accruals and deferred income	228,558	200,856
	<u>371,951</u>	<u>386,478</u>

#### Other taxation and social security

	2016 €	2015 €
PAYE/PRSI	27,784	32,313
	<u>27,784</u>	<u>32,313</u>

#### 15. Deferred income movement

	Opening Balance 2016 €	Received in year €	Recognised in the year €	Closing Balance 2016 €
HSE - General	9,278	-	-	9,278
HSE Regions	-	59,868	(59,868)	-
HSE Central (New Directions)	25,000	1,450,245	(1,450,245)	25,000
HSE Secondment	-	84,694	(84,694)	-
Social Partnership (DECLG)	-	30,144	(30,144)	-
Advocacy Initiative	9,000	-	-	9,000
Advocacy Initiative	5,287	-	-	5,287
PESSI III	-	3,485	(3,485)	-
Pobal Payment - SSNO	-	61,519	(61,519)	-
The Wheel - CPTN	-	11,425	(11,425)	-
CES	-	-	-	-
FAS ESS Grants	-	61,480	(61,369)	111
Assisted Technology (Enable)	-	30,000	(27,500)	2,500
DSP Grants	-	3,750	(3,750)	-
Leargus Project (EU) KA2	-	10,029	(10,029)	-
DI Skills Claim	123,532	-	-	123,532
DI Skills Admin	5,761	-	-	5,761
Skills Once Off	13,353	-	-	13,353
	<u>191,211</u>	<u>1,806,639</u>	<u>(1,804,028)</u>	<u>193,822</u>
Total	<u>191,211</u>	<u>1,806,639</u>	<u>(1,804,028)</u>	<u>193,822</u>

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### Notes to the Financial Statements

For the Year Ended 31 December 2016

#### 16. Grant Income

Grantor	Grant	Purpose of grant	Grant term	€
HSE	Central	To assist with other costs such as admin, research and training.	1 year	1,450,245
HSE	Regions	To assist with other costs such as admin, research and training.	1 year	59,868
HSE	Secondment	To assist with other costs such as admin, research and training.	1 year	84,694
DECLG	Social Partnership Funding	Bridging funding scheme	1 year	30,144
DECLG	National Organisation	To assist with salary costs of the company.	1 year	61,519
Department of Social Protection	Core Funding	To assist with other costs such as admin, research and training.	No associated timeline	61,480
The Wheel	Training Links Programme	To ensure Training Links Programme is co-ordinated and managed correctly.	3 years	11,425
Enable Ireland	Assisted Technology Co-Funded	To enhance independence and choice for people with disabilities and older people via technology. Funding provided by way of a Co. funded post.	1 year	30,000
PESSI III	Project Grant	To promote Employers' social services organisations in social dialogue.	2 year	3,485
Department of Social Protection	Jobs Plus Incentive	To encourage and reward employers who offer employment opportunities to the long term unemployed.	1 year	3,750
Leargus Project (EU) KA2	KA2 Strategic Partnerships		2 year	<u>10,029</u>
<b>Total</b>				<b><u>1,806,639</u></b>

## Disability Federation of Ireland CLG

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Notes to the Financial Statements  
For the Year Ended 31 December 2016

### 17. Statement of funds

	Brought Forward €	Income €	Expenditure €	Transfers in/out €	Carried Forward €
<b>Unrestricted Funds</b>					
Designated development fund	542,751	-	-	55,370	598,121
Designated contingency fund	456,105	-	-	2,657	458,762
	<u>998,856</u>	<u>-</u>	<u>-</u>	<u>58,027</u>	<u>1,056,883</u>
<b>Unrestricted general funds</b>					
Unrestricted contingency fund	361,834	-	-	(58,027)	303,807
Other unrestricted general funds	-	1,635,554	(1,546,782)	-	88,772
	<u>361,834</u>	<u>1,635,554</u>	<u>(1,546,782)</u>	<u>(58,027)</u>	<u>392,579</u>
Total Unrestricted funds	<u>1,360,690</u>	<u>1,635,554</u>	<u>(1,546,782)</u>	<u>-</u>	<u>1,449,462</u>
<b>Restricted funds</b>					
Other Restricted funds	-	294,436	(288,267)	-	6,169
Total of funds	<u>1,360,690</u>	<u>1,929,990</u>	<u>(1,835,049)</u>	<u>-</u>	<u>1,455,631</u>

### Summary of funds

	Brought Forward €	Income €	Expenditure €	Transfers in/out €	Carried Forward €
Unrestricted Funds - Designated	998,856	-	-	58,027	1,056,883
Unrestricted Funds - General Funds	361,834	1,635,554	(1,546,782)	(58,027)	392,579
	<u>1,360,690</u>	<u>1,635,554</u>	<u>(1,546,782)</u>	<u>-</u>	<u>1,449,462</u>
Restricted Funds	-	294,436	(288,267)	-	6,169
	<u>1,360,690</u>	<u>1,929,990</u>	<u>(1,835,049)</u>	<u>-</u>	<u>1,455,631</u>

## Disability Federation of Ireland CLG

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### Notes to the Financial Statements

For the Year Ended 31 December 2016

#### 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 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 fund is resources 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 funds is set aside for projects and initiatives to be funded from 2016 onwards.

#### 19. 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.

#### 20. Analysis of net assets between funds

	Unrestricted funds 2016 €	Restricted funds 2016 €	Total funds 2016 €	Total funds 2015 €
Tangible fixed assets	10,911	-	10,911	22,675
Current assets	1,816,671	-	1,816,671	1,724,493
Creditors due within one year	(378,120)	6,169	(371,951)	(386,478)
	<u>1,449,462</u>	<u>6,169</u>	<u>1,455,631</u>	<u>1,360,690</u>

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

	2016 €	2015 €
Net income/(expenditure) for the year (as per Statement of Financial Activities)	94,941	(42,542)
<b>Adjustment for:</b>		
Depreciation charges	11,465	12,258
Losses on investments	(1,364)	(3,649)
Loss on the sale of fixed assets	299	-
(Increase)/decrease in debtors	(18,602)	44,450
(Decrease)/increase in creditors	(14,526)	69,585
<b>Net cash provided by operating activities</b>	<u>72,213</u>	<u>80,102</u>

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### Notes to the Financial Statements

For the Year Ended 31 December 2016

#### 22. Analysis of cash and cash equivalents

	2016 €	2015 €
Cash in hand	1,618,585	1,545,008
Total	<u>1,618,585</u>	<u>1,545,008</u>

#### 23. Approval of financial statements

The board of directors approved these financial statements for issue on 27 June 2017.