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**DISABILITY FEDERATION OF IRELAND  
(A COMPANY LIMITED BY GUARANTEE)**

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**DIRECTORS' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**DISABILITY FEDERATION OF IRELAND (A COMPANY LIMITED BY GUARANTEE)**

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**DISABILITY FEDERATION OF IRELAND (A COMPANY LIMITED BY GUARANTEE)**

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**DIRECTORS AND OTHER INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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<b>Directors</b>	Peter Murphy Darragh McDonald Michael Doyle Wendy McCarry Pat Clarke Iulia Crisan (resigned 09 June 2022) Julie Sharp Ann Marie Ellison Siobhan Long Francis Brennan Grainne O'Leary Karen Foley (appointed 09 June 2022)
<b>Charity number</b>	140948
<b>Charity registered number</b>	CHY6177
<b>Registered office</b>	Fumbally Court Fumbally Lane Dublin 8
<b>Date of Incorporation</b>	1 March 1989
<b>Secretary</b>	Niall Keane
<b>Chief executive officer</b>	John Dolan
<b>Independent auditors</b>	CLA Evelyn Partners (Ireland) Limited Chartered Accountants Paramount Court Corrig Road Sandyford Business Park Dublin 18
<b>Bankers</b>	Bank of Ireland 88 Lower Camden Street Dublin 2
<b>Solicitors</b>	Maurice E Veale & Co. 6 Lower Baggot Street Dublin 2

**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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The directors present their report together with the audited financial statements of the company for the year ended 31 December 2022.

**About Disability Federation of Ireland**

The main object of Disability Federation of Ireland (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 are participating fully in all aspects of society.

**Governance**

DFI has achieved compliance with the Charities Governance Code. Prior to the introduction of the governance code the DFI board conducted an annual appraisal of its own performance and that of individual Board members. This is done within the context of the Board Governance Handbook, which is reviewed routinely throughout the year. The appraisal is carried out by an external consultant.

DFI's Board of Directors adopted DFI's Governance Compliance Code report at a board meeting on 13 October 2022. DFI subsequently confirmed that it is in compliance with all sections of the Charities Governance Code when filing its annual report with the Charities Regulatory Authority on the 26 October 2022.

**Business review**

The company's activities consist of promoting the affairs of organisations supporting people with disabilities, these being organisations who have subscribed to the objects of DFI. 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.

**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Principal risks and uncertainties**

Recruitment and staff retention is emerging as a key issue across the community and voluntary sector, and this also affects DFI. DFI is working actively to address this in its work. We are now awaiting the outcome of the Workplace Relations Commission (WRC) process between the Health Service Executive (HSE) and the unions.

**Going concern**

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:

Peter Murphy  
Darragh McDonald  
Michael Doyle  
Wendy McCarry  
Pat Clarke  
Iulia Crisan (resigned 09 June 2022)  
Julie Sharp  
Ann Marie Ellison  
Siobhán Long  
Francis Brennan  
Grainne O'Leary  
Karen Foley (appointed 09 June 2022)

**Financial results for the year**

During the year, the total incoming resources amounted to €1,881,727 (2021: €1,662,978). The primary source of income relates to HSE grants amounting of €1,283,679 (2021: €1,264,445).

Total expenditure amounted to €1,742,286 (2021: €1,656,597).

The net result for the year, therefore, was a surplus of €139,441 (2021: €6,381).

**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 eight occasions in 2022. The role of the Chairman and Chief Executive Officer are separate, and the directors are independent of the management of the company.

**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Board Attendance in 2022**

<b>Name</b>	<b>10.02.22</b>	<b>10.03.22</b>	<b>12.05.22</b>	<b>09.06.22</b>	<b>07.07.22</b>	<b>08.09.22</b>	<b>13.10.22</b>	<b>08.12.22</b>
Pat Clarke	1	x	x	1	1	1	1	1
Fran Brennan	1	1	1	1	1	1	x	1
Michael Doyle	1	x	1	1	1	x	1	1
Gráinne O'Leary	1	1	1	1	1	x	1	1
Julie Sharp	x	1	1	1	1	x	1	1
Iulia Crisan	1	1	1	1	Resigned 09.06.22			
Siobhan Long	x	x	1	1	x	1	1	x
Ann Marie Ellison	1	x	1	1	1	1	1	1
Wendy McCarry	1	1	1	1	x	x	1	x
Darragh McDonald	1	1	x	1	x	1	x	1
Peter Murphy	1	1	x	1	1	x	1	1
Karen Foley	Appointed 09/06/2022				1	1	x	x

**Board Committees**

The Board operates a number of Committees in keeping with its Board Governance Handbook, to enable it to effectively govern the organisation. The committees are relevant to good corporate governance.

**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 the external auditor and evaluates the risk management process. The Committee met four times 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 (Chair), Pat Clarke, Iulia Crisan, Wendy McCarry (resigned 21/09/22) and Owen Hillery.

**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.

**Governance Compliance committee**

The purpose of this committee is to monitor compliance with the DFI Governance Handbook under which the Board operates. The committee met six times during the year and comprised of the following members: Pat Clarke (Chair), Julie Sharp, John O'Sullivan, Mike Glynn, Catherine Hickey (resigned 07/09/22) and Niall Keane.

Otherwise, the board establishes other committees from time to time as required and currently has:

- Remuneration Committee
- Membership Support Committee (disbanded July 2022)

**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**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).

**Organisation Structure**

The business of the Federation is managed by the Directors. The Chief Executive Officer manages the day-to-day operation of the charity with delegated responsibility to the executive staff, making management decisions that are in accordance with the agreed strategic and operational plans, through the direction provided by the Company Members and Directors.

**Management & Staff**

The Board acknowledges, with appreciation, the committed work of our staff. Our success and work achievement are 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

**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. As of 31 December 2022, the Designated Funds represent €930,953 of the total Unrestricted Funds of the organisation of €1,428,122.

Further details of these reserves are included in note 17 of the financial statements.

**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**2022: Review of Operations and Advancement of DFI's Mission**

**1. Overview**

Our mission statement is “DFI is a federation of member organisations working with people with disabilities to implement the United Nations Convention on the Rights of Persons with Disabilities (UN CRPD) and ensure their equal participation in society.” Disabled people rely on the array of health and personal social services that our health services are committed to providing. Some people have this reliance on a daily basis while for others it is the assurance that services and supports are there when and where they are required. DFI appreciates the significant financial support it has from the HSE and that is provided to organisations to support disabled people. We are committed in our work to ensuring that health and wellbeing supports are used to ensure that people can enjoy full community participation in keeping with the UN CRPD.

2022 was the first year of implementation of our Strategic Plan. The overall ambition of the Strategic Plan was that this strategy, along with the work of others, will contribute to the following outcomes:

- Policy implementation developments at national level spanning income and access to community participation;
- Member organisations in a sustainable and stronger position to support people with disabilities to have a full life; and
- People with disabilities being more active within their communities, as participants, advocates, and representatives.

Recruitment and retention of staff in disability organisations was one of the main focuses of our work this year. We will be using a recent survey of members to inform and deepen our advocacy on this issue. We are committed to working with the disability services on this but also through wider engagement across the community and voluntary sector and with Government.

In 2022 we welcomed the €500 payment to disabled people as part of the cost-of-living measures and are advocating strongly that this is maintained as a recognition of the extra costs of having a disability. We welcomed Minister Humphreys to our meeting with members and these points were well made by our membership to the Minister.

In the autumn DFI, along with the Citizens Information Board, launched a joint report on The Housing Needs of People with Disabilities. At its launch Minister Peter Burke welcomed the report and stated that it would inform the implementation of the Departments housing strategy for disabled people.

We have worked to develop a wider range of ways to work actively with our membership. This includes various forums across our health, policy and self-advocacy and community work. We completed a research project which involved interviews with a sample of our member CEOs to assess what types of supports do CEOs require from DFI.

In the community DFI supported getting the Galway City 'Access Together Gold Star Initiative' of the ground with Galway City Council. In Wicklow we supported getting a motion on Changing Places for Wicklow County Council passed and worked with the Council to develop a toolkit to support community and sports groups to become more accessible and inclusive of people with disabilities. All of these initiatives have potential value around the country.

2022 was the first year of our Self Advocacy program. Members organisations are shaping this program which has potential to be of benefit to so many disabled people. In December DFI, Inclusion Ireland and the HSE in CHO1 delivered a comprehensive training day on self-advocacy in Donegal.

We recruited a new Membership Development Manager who commenced employment at the beginning of 2023. In 2023 we will work with our members to develop a DFI Advocacy Strategy and to develop a profile of our members that will inform our work.

The initiative listed here are just a sample of the ways we are working to achieve our overall ambitions.



DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022

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## 2. Policy and Advocacy

### Poverty and Cost of Disability

DFI raised the disproportionate level of poverty that disabled people face throughout 2022. Our advocacy called for action on the extra Cost of Disability, following the publication of the Indecon report at the end of 2021. We also highlighted the impact of the Cost-of-Living crisis on people with disabilities. For the first time ever the Finance Minister acknowledged the extra costs disabled people face in the Budget speech, when announcing the €500 'Disability Support Grant'. We also made a video on poverty and disability for the International Day for the Eradication of Poverty.

### The Disability Participation and Consultation Network

DFI continued to advocate for the full implementation of the UN Convention on the Rights of Persons with Disabilities, UN CRPD. As part of this work, we participated actively in the Disability Participation and Consulting Network (DPCN).

### Oireachtas Engagement

We made a number of submissions to the Oireachtas Joint Committee on Disability Matters and presented to it. DFI continued to support and strengthen the Oireachtas Disability Group. We also presented to the Committees on Housing, and on Gender Equality, and were cited in the Gender Equality Committee's final report in December 2022.

### Housing

We made a submission to the Department of Housing on the review of Housing Adaptation Grants. We also published The Right Home: The Housing Needs of People with Disabilities, a joint social policy report with the Citizens Information Board. The report outlines a series of comprehensive recommendations to address the issue and was officially launched by Minister Peter Burke in December.

### Campaigns

#MakeWayDay took place in September with the focus on raising awareness about obstacles blocking footpaths using the hashtag #MakeWayDay which trended as the number one trend on Twitter for the day. The International Day of Persons with Disabilities was marked on 3 December with a new social media testimonial campaign. #PurpleLights also took place on 3 December which saw buildings and landmarks around the country lit up in purple to highlight disability. DFI is on the steering group of the #WeAct campaign which continued to showcase the value of community and voluntary organisation's work.

### Employment Event – Powered by Inclusion

In April DFI held its "Powered by Inclusion" event in partnership with Galway Chamber and Galway City Partnership and funded through Pobal under our existing project supporting the employment of people with disabilities. The themes on the day focused on becoming a disability confident employer, rethinking recruitment and retention and reflecting on the advantage of an inclusive workplace. The event showcased all the supports that are available in Galway and was very well attended by over 50 business delegates in the region many of whom DFI have supported in this project. Minister Anne Rabbitte delivered a keynote address along with other very strong speakers with lived experience including Jack Kavanagh.

### Community Advocacy

In the community DFI supported getting the Galway City 'Access Together Gold Star Initiative' off the ground with the City Council. In Wicklow with the County Council, we continue to facilitate the ground-breaking Disability Inclusion Steering Committee. We supported getting a motion on Changing Places passed and worked with the Council to develop a toolkit to support community and sports groups to become more accessible and inclusive of people with disabilities. All of these initiatives have potential value around the country.

We also lobbied for Budget 2023 to acknowledge poverty and the extra cost of disability, as well as the staffing retention and recruitment crisis within the voluntary sector, particularly for Section 39 funded organisations. Made several policy submissions on areas such as housing, poverty, and health. Presented to the UN Economic and Social Council and to the EU Commission, as well as advocating on disability issues at various national policy events.

**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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Continued to strengthen our EU engagement and hosted the European Disability Forum's AGM and Conference in Dublin in November. Had meetings and convened and facilitated member engagements with Ministers O'Gorman, Rabbitte, Humphreys and Burke throughout the year. Voiced disability concerns strongly through the Community and Voluntary Pillar, including at meetings with An Taoiseach and various government Departments.

### **3. Health**

#### Section 39

DFI continued to highlight serious recruitment and retention challenges experienced by our members to the HSE, Department of Health, politicians and in various submissions. We continued our advocacy for pay parity for section 39 organisations.

#### Dept of Health Dialogue Forum with Voluntary Organisations

The focus of the Dialogue Forum is creating a better working relationship between voluntary health and social care organisations and the state. The Forum was established in response to the Catherine Day Report (2019). The work of developing a set of agreed Partnership Principles continued in 2022.

#### HSE Service Plan

The 2022 service plan was published in March 2022. When it was released DFI did an analysis of it which was shared with our members.

#### The Neuro-Mapping Project

This is a joint project that DFI, the Neurological Alliance of Ireland and the HSE are working on to map Community Neurological Services to support people to live well at home across the country. Significant progress was made on Phase 1 of this project in 2022 which included the development of a Service Mapping Template.

#### UNIC – towards onwards user-centred funding models for long-term care, Project

DFI are a partner on this cross-European project. The focus of the project is on user-centered funding models which can include Personal Budgets.

We also increased the representation of DFI members on external health committees and further developed our systems of support. This includes a range of DFI member organisations. Issues of advocacy for health last year also included the pandemic recognition payment for voluntary organisations.

#### Self-Advocacy Programme

This program commenced in January 2022 and has grown from strength to strength. The Self-Advocacy Programme is part of the DFI advocacy strategy to support the UN CRPD implementation in the community. The Programme is delivered in partnership with our member organizations, their key workers and service owners /self-advocates. All participants have played an active role in developing the program and have identified the key resources, tools and skills they require.

Over 36 Members were engaged with the Programme in 2022. Group discussions on topics included: • The structures and resources required to develop self-advocacy.

- The potential for collaboration, networking and sharing of resources and training between members.
- The training needed for key workers and the challenges for key workers in promoting and empowering self-advocacy.
- The experiences, opportunities and challenges for self-advocates

As part of the programme, we developed website resources on self-advocacy. A panel of DFI spokespersons with disabilities has been developed and media training is planned. DFI worked with HSE CHO 1 and Inclusion Ireland to provide self-advocacy training to over 100 participants in late 2022.

### **4. Member Engagement**

#### Member Review

We commenced a full review of how we work with and support our members.

**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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Family Support Worker's Forum

This is a facilitated forum for family support workers in DFI member organisations to share practice issues, provide peer support and solve problems. We appointed a new external facilitator to work with the Forum.

Improving Quality

We continued to support organisations who are on the journey towards the Improving Quality, IQ Standard. The Standard parallels with the 'Charities Governance Code'.

Webinars

We provided a range of webinars to our members in 2022. They covered topics such as UN CRPD, Returning to the Workplace, HIQA and NESC research findings into the role of the voluntary sector during COVID-19.

FreedomTech

We encouraged members to participate in Freedom Tech CHAT events on technology and disability. There were three CHAT events in 2022 with over 300 attendees looking at topics such as remote employment, AT ecosystems and access to AT.

Member Involvement in DFI Representation

We grew our health committee representation with 24 staff from 19 DFI member organisations, who directly represent DFI interests on National Statutory health committees. DFI is represented on over 30 national health committees.

DFI Members Policy and Advocacy Forum

In late 2022 we convened the first meeting of a new space. The new Quarterly Policy & Advocacy forum aims to give policy and advocacy staff of DFI members a collective space to share information about policy work and strategies together, and to improve the feedback loop on our work. This forum will focus on issues like housing, employment, poverty etc., and aims to complement the DFI National Health Advisory Forum, which focuses exclusively on health-related policy issues.

Member Spotlight

We developed a new spotlight feature on members for our newsletter and digital media platforms.

**5. Corporate**

Strategic Plan 2022 – 2025

Having agreed our Strategic Plan for the next four years, we commenced implementation of it in 2022. This saw a new structure and orientation of our work streams in order to facilitate the implementation process. We produced a progress report on implementation of the Strategic Plan every 4 months.

Governance Compliance Code

DFI's board of directors approved our compliance with the Governance Compliance Code on the 13 October 2022.

HSE Audit

DFI was included in the HSE's audit programme of HSE funding agencies in 2022. This assessed our governance arrangements and the financial and operational controls we have in place.

Annual and Strategic Meetings

We held our AGM and our two Strategic General Meetings as hybrid offerings in 2022. Topical issues looked at during these meetings included the impact of the war in Ukraine on disabled people and the impact of the recruitment and retention crisis in Section 39 organisations. Minister Anne Rabbitte attended our SGM which looked at the programme for Government Disability Commitments. Our SGM on the Cost of Disability was attended by Minister Heather Humphreys.

DFI Pension Scheme

We moved our pension scheme to a Master Trust. This decision was made in response to the requirement for all pension schemes to comply with IORP II legislation by January 2023.

DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022

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Restructure of Membership Application Process

A review of our membership application process was finalised in 2022. The new process aims to expediate the member application process, providing all new members with direct value from the outset.

Corporate Communications

We revised our DFI Newsletter and Health Update, increased our use of video and social media to highlight our work and developed a new podcast series.

HR/Staff Development

DFI experienced considerable staff changes in 2022 which saw the recruitment of Dr Emer Begley as Director of Advocacy and Inclusion, of Brenda Drumm as Communications Manager and of Susan O'Brien as Membership Engagement Manager.

We engaged Quality Matters to develop a DFI Staff Engagement Report. The content of this report is based on an anonymous survey that all DFI staff had the opportunity to complete. We are now working on addressing the top issues highlighted in the report.

A new staff wellbeing committee commenced in 2022. Staff completed the '5 ways to wellbeing' workshop from Mental Health Ireland.

**Events since the year end**

We welcomed the launch of the Partnership Principles by the Minister for Health and the inclusion of the partnership principles in development of the Regional Health Areas. We also welcomed the launch by the Minister for Disability of the report on the joint research project between DFI, NAI and the HSE mapping neurological services in the community.

April 2023 saw the commencement of talks on the retention and recruitment issue, (Section 39) in the Workplace Relations Commission (WRC). Getting a solution here is by far our greatest priority and it is reflected in our work focus.

We are confident that the organisation can continue to deliver the requisite services to its members and are confident that the organisation has sufficient reserves to meet its obligations for the foreseeable future.

**Disclosure of information to auditors**

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

- In so far as that Director is aware, there is no relevant audit information of which the charity'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 charity's auditors are aware of that information.

**Auditors**

The auditors, CLA Evelyn Partners (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 the 7 June 2023 and signed on their behalf:

Michael Doyle  
Michael Doyle (Jun 7, 2023 17:03 GMT+1)

**Michael Doyle**  
Director

Francis Brennan  
Francis Brennan (Jun 7, 2023 16:43 GMT+1)

**Francis Brennan**  
Director

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**DISABILITY FEDERATION OF IRELAND (A COMPANY LIMITED BY GUARANTEE)**

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**STATEMENT OF DIRECTORS' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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The directors are responsible for preparing the Directors' Report and the Financial Statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under company law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the Republic of Ireland', as modified by the Charities Statement of Recommended Practice ('the Charities SORP').

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards and note the effect and reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Directors on 7 June 2023 and signed on its behalf by:

*Michael Doyle*

Michael Doyle (Jun 7, 2023 17:03 GMT+1)

**Michael Doyle**  
Director:

*Francis Brennan*

Francis Brennan (Jun 7, 2023 16:43 GMT+1)

**Francis Brennan**  
Director

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DISABILITY FEDERATION OF IRELAND (A COMPANY LIMITED BY GUARANTEE)**

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**Opinion**

We have audited the financial statements of Disability Federation of Ireland (A Company Limited By Guarantee) ('the company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 'The Financial Reporting Standard applicable in the Republic of Ireland', as modified by the Charities Statement of Recommended Practice ('the Charities SORP').

In our opinion, the accompanying financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including income and expenditure for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the management with respect to going concern are described in the relevant sections of this Report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DISABILITY FEDERATION OF IRELAND (A COMPANY LIMITED BY GUARANTEE) (CONTINUED)

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**Other information**

The Directors 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 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 course of 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 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.

**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 any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of the directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made. 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.

**Respective responsibilities and restrictions on use**

*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 which give a true and fair view, and for such internal control as the management 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 management 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 intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DISABILITY FEDERATION OF IRELAND (A COMPANY LIMITED BY GUARANTEE) (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://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. 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 members in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the 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 members for our audit work, for this report, or for the opinions we have formed.



**John O'Callaghan**

**CLA Evelyn Partners (Ireland) Limited**

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

7 June 2023



**DISABILITY FEDERATION OF IRELAND (A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
<b>Income from:</b>					
Donations and legacies	4	-	69,625	69,625	71,739
Charitable activities	5	337,299	1,283,679	1,620,978	1,446,269
Other activities	6	131,970	59,154	191,124	144,970
<b>Total income</b>		<b>469,269</b>	<b>1,412,458</b>	<b>1,881,727</b>	<b>1,662,978</b>
<b>Expenditure on:</b>					
Raising funds		-	3,162	3,162	1,353
Charitable activities	7	459,928	1,198,106	1,658,034	1,562,183
Governance Costs	8	81,090	-	81,090	93,061
<b>Total expenditure</b>		<b>541,018</b>	<b>1,201,268</b>	<b>1,742,286</b>	<b>1,656,597</b>
<b>Net movement in funds</b>		<b>(71,749)</b>	<b>211,190</b>	<b>139,441</b>	<b>6,381</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		114,551	1,216,932	1,331,483	1,325,102
Net movement in funds		(71,749)	211,190	139,441	6,381
<b>Total funds carried forward</b>	17	<b>42,802</b>	<b>1,428,122</b>	<b>1,470,924</b>	<b>1,331,483</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 18 to 31 form part of these financial statements.

**DISABILITY FEDERATION OF IRELAND (A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET  
AS AT 31 DECEMBER 2022**

	Note	2022 €	2021 €
<b>Fixed assets</b>			
Tangible fixed assets	12	51,640	89,267
		<u>51,640</u>	<u>89,267</u>
<b>Current assets</b>			
Debtors	13	146,876	70,262
Cash at bank and in hand		1,476,955	1,443,960
		<u>1,623,831</u>	<u>1,514,222</u>
Creditors: amounts falling due within one year	14	(204,547)	(272,006)
<b>Net current assets</b>		<u>1,419,284</u>	<u>1,242,216</u>
<b>Total assets less current liabilities</b>		<u>1,470,924</u>	<u>1,331,483</u>
<b>Total net assets</b>		<u><u>1,470,924</u></u>	<u><u>1,331,483</u></u>
<b>Charity funds</b>			
Restricted funds	17	42,802	114,551
Unrestricted funds	17	1,428,122	1,216,932
<b>Total funds</b>		<u><u>1,470,924</u></u>	<u><u>1,331,483</u></u>

The financial statements were approved and authorised for issue by the Directors on 07 June 2023 and signed on their behalf by:

Michael Doyle  
Michael Doyle (Jun 7, 2023 17:03 GMT+1)

**Michael Doyle**  
Director

Francis Brennan  
Francis Brennan (Jun 7, 2023 16:43 GMT+1)

**Francis Brennan**  
Director

The notes on pages 18 to 31 form part of these financial statements.

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DISABILITY FEDERATION OF IRELAND (A COMPANY LIMITED BY GUARANTEE)

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STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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	2022 €	2021 €
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	47,211	218,492
	<hr/>	<hr/>
Purchase of tangible fixed assets	(14,216)	(7,337)
	<hr/>	<hr/>
<b>Net cash used in investing activities</b>	<b>(14,216)</b>	<b>(7,337)</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>32,995</b>	<b>211,155</b>
Cash and cash equivalents at the beginning of the year	1,443,960	1,232,805
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>1,476,955</b>	<b>1,443,960</b>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 18 to 31 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. General information**

Disability Federation of Ireland is a private company limited by guarantee, incorporated in the Republic of Ireland. The registered office and principal place of business is Fumbally Court, Fumbally Lane, Dublin 8.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with the Irish Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the Republic of Ireland', as modified by the Charities Statement of Recommended Practice ('the Charities SORP').

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

**2.2 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 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.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**2. Accounting policies (continued)**

**2.3 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 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, 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.

**2.4 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.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 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.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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**2. Accounting policies (continued)**

**2.6 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.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Leasehold Improvements	- 15%
Fixtures and fittings	- 20%
Office equipment	- 20%
Computer equipment	- 33.33%

**2.7 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.

**2.8 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.

**2.9 Liabilities and provisions**

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.

**2.10 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.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**2. Accounting policies (continued)**

**2.11 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 are subsequently measured at amortised cost using the effective interest method.

**2.12 Taxation**

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

**2.13 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into euros at rates of exchange ruling at the reporting 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 the Income and Expenditure Account.

**2.14 Pensions**

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.

**2.15 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 together with the company.

**2.16 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 within the charity's control or a present obligation that arises 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.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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2. Accounting policies (continued)

2.17 Critical accounting estimates and areas of judgment

The preparation of the financial statements requires management to make judgments, estimates and the assumptions that affect the amount reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

There were no areas of significant judgment.

3. Going concern

The financial statements have been prepared on the going concern basis, which assumes that Disability Federation of Ireland will continue in operational existence for the foreseeable future.

At the year end, the company had cash and cash equivalents of €1,476,955 (2021: €1,443,960). In addition to these cash resources the company has already secured funding for the year 2023 from the Health Service Executive (HSE) and the directors are in a position to manage the activities of the company such that existing funds available to the company together with cash flows generated will be sufficient to meet the company's obligations and enable it to continue on a going concern basis for a period of not less than twelve months from the date of approval of the financial statements.

The financial statements do not include any adjustments that would result if the company was unable to continue as a going concern.

4. Income from donations and legacies

	Restricted funds 2022	Unrestricted funds 2022	Total funds 2022	Total funds 2021
	€	€	€	€
Associated Membership Subscriptions	-	69,625	69,625	71,739
	<u>-</u>	<u>69,625</u>	<u>69,625</u>	<u>71,739</u>

In relation to prior year 2021, the income from donations and legacies amounting to €71,739 was all in respect of unrestricted funds.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**5. Income from charitable activities**

	<b>Restricted funds 2022</b>	<b>Unrestricted funds 2022</b>	<b>Total funds 2022</b>	<i>Total funds 2021</i>
	€	€	€	€
Government grants	<b>337,299</b>	1,283,679	<b>1,620,978</b>	1,446,269
	<u><u>337,299</u></u>	<u><u>1,283,679</u></u>	<u><u>1,620,978</u></u>	<u><u>1,446,269</u></u>

In relation to prior year 2021, the income from the charitable activities amounting to €181,824 was in respect of restricted funds and €1,264,445 was in respect of unrestricted funds.

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

**6. Income from other activities**

	<b>Restricted funds 2022</b>	<b>Unrestricted funds 2022</b>	<b>Total funds 2022</b>	<i>Total funds 2021</i>
	€	€	€	€
Sundry income	<b>131,970</b>	59,154	<b>191,124</b>	144,970
	<u><u>131,970</u></u>	<u><u>59,154</u></u>	<u><u>191,124</u></u>	<u><u>144,970</u></u>

In relation to prior year 2021, the income from other activities amounting to €123,115 was in respect of restricted funds and €21,855 was in respect of unrestricted funds.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**7. Expenditure on charitable activities**

	Restricted funds 2022	Unrestricted funds 2022	Total funds 2022	Total funds 2021
	€	€	€	€
Employee expenses	-	16,293	16,293	18,195
Legal & professional	-	-	-	918
Staff training	-	13,573	13,573	7,283
Membership support	-	1,076	1,076	9,771
Rent payable	-	170,651	170,651	165,791
Insurance	-	13,540	13,540	13,214
Light & heat	-	6,656	6,656	4,511
External resources / Affiliation fees	154,226	80,185	234,411	143,616
Repairs & maintenance	-	10,209	10,209	6,315
Meeting expenses	-	4,771	4,771	3,373
Postage	-	229	229	1,366
Advertising	-	907	907	7,074
Telephone	-	10,081	10,081	11,671
Computer costs / General expenses	2,831	47,153	49,984	48,798
Health & Safety	-	786	786	968
Wages & Salaries	302,871	769,760	1,072,631	1,068,134
Bank Charges	-	390	390	423
Depreciation	-	51,846	51,846	50,762
<b>Total</b>	<b>459,928</b>	<b>1,198,106</b>	<b>1,658,034</b>	<b>1,562,183</b>

In relation to prior year 2021, the expenditure on charitable activities amounting to €304,559 was in respect of restricted funds and €1,257,624 was in respect of unrestricted funds

**8. Expenditure on governance costs**

	Restricted funds 2022	Total funds 2022	Total funds 2021
	€	€	€
Auditor's remuneration	12,300	12,300	9,680
Board strategy review	1,943	1,943	2,057
Staff costs	66,847	66,847	81,324
	<b>81,090</b>	<b>81,090</b>	<b>93,061</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**9. Key management personnel**

Key management includes persons having authority and responsibility for planning, directing, and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

Key management includes the members of company management. The directors serve on the board in a voluntary capacity and receive no fees, remuneration or benefits for their services. The compensation paid or payable to other members of the key management for employee services is stated as below:

	<b>2022</b>	<b>2021</b>
	€	€
Salaries and other short term employee benefits	208,703	219,506
	208,703	219,506
	208,703	219,506

The number of higher paid employees was:

	<b>2022</b>	<b>2021</b>
	No.	No.
In the band €80,000 - €90,000	1	1
In the band €110,000 - €120,000	1	1
	1	1
	1	1

There were no payments made to third parties for their services as directors of the company.

**10. Wages costs**

**The staff costs are comprised of:**

	<b>2022</b>	<b>2021</b>
	€	€
Wages and salaries	888,384	996,356
Social security costs	84,564	104,935
Other pension costs	50,786	48,166
	1,023,734	1,149,458
	1,023,734	1,149,458

The average number of persons employed by the company during the year was 24 (2021: 24).

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**11. Net incoming resources / (resourced expended)**

This is stated after charging:	<b>2022</b>	<b>2021</b>
	€	€
Depreciation of tangible fixed assets	51,843	50,762
Auditor's remuneration	12,300	9,680
	<b>64,143</b>	<b>66,683</b>

**12. Tangible fixed assets**

	Leasehold improvements €	Fixtures and fittings €	Office equipment €	Computer equipment €	Total €
<b>Cost or valuation</b>					
At 1 January 2022	244,541	31,749	20,254	151,862	448,406
Additions	-	-	-	14,216	14,216
At 31 December 2022	<b>244,541</b>	<b>31,749</b>	<b>20,254</b>	<b>166,078</b>	<b>462,622</b>
<b>Depreciation</b>					
At 1 January 2022	170,604	28,695	15,862	143,978	359,139
Charge for the year	36,681	2,813	2,178	10,171	51,843
At 31 December 2022	<b>207,285</b>	<b>31,508</b>	<b>18,040</b>	<b>154,149</b>	<b>410,982</b>
<b>Net book value</b>					
At 31 December 2022	<b>37,256</b>	<b>241</b>	<b>2,214</b>	<b>11,929</b>	<b>51,640</b>
<i>At 31 December 2021</i>	<i>73,937</i>	<i>3,054</i>	<i>4,392</i>	<i>7,884</i>	<i>89,267</i>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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13. Debtors

	2022 €	2021 €
<b>Due within one year</b>		
Trade debtors	17,957	8,835
Other debtors	62,720	13,182
Prepayments and accrued income	66,199	48,245
	<u>146,876</u>	<u>70,262</u>

14. Creditors: amounts falling due within one year

	2022 €	2021 €
Trade creditors	41,561	42,732
Other taxation and social security	25,283	22,953
Obligations under finance lease and hire purchase contracts	3,040	4,050
Other creditors	13,672	12,593
Accruals	55,330	24,829
Deferred income (note 15 below)	65,661	164,849
	<u>204,547</u>	<u>272,006</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**15. Deferred income movement**

	<b>Balance at 1 January 2022</b>	<b>Recognised during the year</b>	<b>Released during the year</b>	<b>Balance at 31 December 2022</b>
	€	€	€	€
HSE Central (New Directions)	1,657	-	-	<b>1,657</b>
Meath Mental Health Facility	5,939	-	-	<b>5,939</b>
Assisted Funding Technology	-	17,000	(15,000)	<b>2,000</b>
Martin Naughton Memoir	10,000	-	-	<b>10,000</b>
EU UNIC	-	24,727	(24,727)	-
Carlow County Council	354	-	(354)	-
Community Foundation for Ireland	5,641	-	-	<b>5,641</b>
Social Partnership	-	30,144	(30,144)	-
SSNO	-	70,103	(70,103)	-
Wicklow County Council	-	39,000	(39,000)	-
HSE SD Services- Family Support Worker	12,125	-	(9,840)	<b>2,285</b>
HSE SD Services- Neurological Disabilities	75,000	-	(74,446)	<b>554</b>
DAF - Employment of people with Disabilities	33,159	-	(33,159)	-
Galway City Council	974	-	(585)	<b>389</b>
Disability Participation Network	20,000	20,000	(20,000)	<b>20,000</b>
Create Project	-	14,000	(5,000)	<b>9,000</b>
Public Sector Duty Project	-	6,996	-	<b>6,996</b>
Garda Hate Crime	-	1,200	-	<b>1,200</b>
	<u>164,849</u>	<u>223,170</u>	<u>(322,358)</u>	<u><b>65,661</b></u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**16. Grant income**

The Disability Federation of Ireland CLG received the following grants and they are disclosed in line with circular 13/2014 issued by the Department of Public Expenditure and Reform. No capital grants were received from Pobal or any Government Department and the CLG is tax compliant as per the relevant grant circulars, including circular 44/2006.

a)	b)	c)	d)	e)	f)
Name of Grantor	Actual Name of each Individual Grant	Purpose for which funds are applied	Amount and Term of the total grant awarded	The amount of the grant taken to final income in the financial statement	Where relevant, the amount of capital provided and the reporting policies being used in relation to current and future instalments
Health Service Executive (HSE)	HSE Central	To assist with other costs such as administration, research and training.	€1,283,679 for the year 2022	€1,283,679 for the year 2022	No capital expenditure
Minister for Rural & Community Development	Social Partnership Funding	Bridging funding scheme	€30,144 for the year 2022	€30,144 for the year 2022	No capital expenditure
Pobal	National Organisation	Bridging funding scheme	€76,727 for the year 2022	€70,103 for the year 2022	No capital expenditure
European Association of Service providers for Persons with Disabilities (EASPD)	User centred funding models for long term Care	To assist with salary and other costs of the coordinator to participate in project.	€ 90,148	€24,727 for the year 2022	No capital expenditure

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**17. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 January 2022 €</b>	<b>Income €</b>	<b>Expenditure €</b>	<b>Transfer in/ (out) €</b>	<b>Balance at 31 December 2022 €</b>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Contingency reserve	458,762	-	-	-	458,762
Development reserve	502,191	-	-	(30,000)	472,191
	<u>960,953</u>	<u>-</u>	<u>-</u>	<u>(30,000)</u>	<u>930,953</u>
<b>General funds</b>					
General funds - all funds	255,979	1,412,458	(1,201,268)	30,000	497,169
<b>Total unrestricted funds</b>	<u>1,216,932</u>	<u>1,412,458</u>	<u>(1,201,268)</u>	<u>-</u>	<u>1,428,122</u>
<b>Restricted funds</b>					
Restricted funds - all funds	114,551	469,269	(541,018)	-	42,802
<b>Total funds</b>	<u>1,331,483</u>	<u>1,881,727</u>	<u>(1,742,286)</u>	<u>-</u>	<u>1,470,924</u>

**18. Designated funds**

In line with best practice and to exercise financial prudence the Board has designated funds as below:

**Contingency fund**

This fund is a provision for 3 months of regular/ core operating costs to be available to deal with contingencies.

**Development fund**

This 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, therefore, 30% of the money available from this fund will be used on these developmental projects and initiatives. The remainder of the fund is held for the medium to long term as resources for opportunities and for projects/ initiatives which the DFI anticipates will emerge in more than two years time.



NOTES TO THE FINANCIAL STATEMENTS  
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**19. Commitments under operating leases**

The company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2022	2021
	€	€
Not later than 1 year	128,900	126,275
Later than 1 year and not later than 5 years	331,508	431,440
	<u>440,408</u>	<u>557,715</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. Post balance sheet events**

Other than those matters outlined in the Report of the Directors, there have been no other events effecting the company since the year end, which require disclosure in the financial statements.

**22. Approval of financial statements**

The board of directors approved these financial statements for issue on 7 June 2023.