

Registered number: 140948
Charity number: CHY6177

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

DISABILITY FEDERATION OF IRELAND
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	Aoife Lambe Padraig Hannafin Karen Foley Peter Murphy Ann Marie Ellison Siobhan Long Julie Sharp Grainne O'Leary Francis Brennan Michael Doyle Michelle MacDonagh (appointed 10 October 2024) Owen Hillary (resigned 13 January 2024) Barry Sheridan (appointed 25 June 2024) Michael John McDonald (appointed 14 March 2024) Shane O'Brien (appointed 14 March 2024)
Company registered number	140948
Charity registered number	CHY6177
Registered office	Fumbally Court Fumbally Lane Dublin 8
Company secretary	Peter Murphy John Dolan (resigned 17 May 2024) - Deputy Company Secretary Elaine Teague (appointed 20 May 2024) - Deputy Company Secretary
Chief executive officer	John Dolan (resigned 17 May 2024) Elaine Teague (appointed 20 May 2024)
Independent auditors	Woods, Delaney and Partners Limited Chartered Accountants and Statutory Audit Firm Annefield House Dublin Road Portlaoise Co. Laois
Bankers	Bank of Ireland 88 Lower Camden Street Dublin 2
Solicitors	Maurice E Veale and Co. 6 Lower Baggot Street Dublin 2

DISABILITY FEDERATION OF IRELAND
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The directors present their report together with the audited financial statements of the company for the year ended 31 December 2024. The directors confirm that the Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's constitution 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 2019).

About Disability Federation of Ireland

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

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

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

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.

Business review

The company's activities focus on promoting the objects of the company. This is done through implementation of the Strategic Plan with the active support of our member organisations. 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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Principal risks and uncertainties

Recruitment and staff retention is 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 awaiting the rollout of the WRC Pay Deal Agreement between the HSE and the unions. We will continue to work on the ongoing issues in relation to recruitment and retention in the community and voluntary sector.

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:

Francis Brennan
Michael Doyle
Ann Marie Ellison
Karen Foley
Padraig Hannafin
Aoife Lambe
Siobhán Long
Peter Murphy
Grainne O'Leary
Julie Sharp
Owen Hillary (resigned 13 January 2024)
Michelle MacDonagh (appointed 10 October 2024)
Barry Sheridan (appointed 25 June 2024)
Michael John McDonald (appointed 14 March 2024)
Shane O'Brien (appointed 14 March 2024)

Financial results for the year

During the year, the total incoming resources to €1,810,874 (2023: €1,826,022). The primary source of income relates to HSE core funding grants amounting to €1,438,261 (2023: €1,330,146).

Total expenditure for the year amounted to €1,957,167 (2023: €1,867,524).

The net result for the year, therefore, was a deficit of €146,293 (2023: deficit of €41,502).

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 ten occasions in 2024. The role of the Chairman and Chief Executive Officer are separate, and the directors are independent of the management of the company

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Board Attendance 2024

Name	11.01.24	25.01.24	08.02.24	14.03.24	09.05.24	13.06.24	11.07.24	12.09.24	10.10.24	12.12.24
Michael Doyle	x		x	x	x	x	x	x	x	x
Gráinne O'Leary	x	x	x		x		x		x	x
Siobhán Long	x	x	x	x	x	x	x	x	x	x
Fran Brennan	x	x	x	x	x		x	x		x
Ann Marie Ellison		x	x	x	x					
Koren Foley	x	x		x	x	x			x	x
Padraig Hannafin				x			x	x		
Aoife Lambe	x	x	x	x	x	x	x	x	x	x
Michelle MacDonagh	Appointed to the Board 10/10/2024									x
John McDonald	Co-opted to the Board as of 14/03/2024				x	x	x	x		
Peter Murphy			x		x	x	x		x	x
Shane O'Brien	Co-opted to the Board as of 14/03/2024				x	x	x	x		x
Julie Sharp			x		x	x		x	x	x
Barry Sheridan	Nominated to the Board as of the AGM on 25/06/2024						x	x	x	x

Board Committee

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 to 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 three times in 2024. 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: Fran Brennan (Chair of Committee), Gráinne O'Leary, Iulia Crisan, Owen Hillery, and Pat Clarke (resigned 25.06.2024), Michael Doyle (DFI Chairperson, ex officio).

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 five times in 2024 and comprised of the following members: Pat Clarke (outgoing Chair of Committee, resigned 25.06.24), Julie Sharp, John O'Sullivan, Mike Glynn, Peter Murphy (Chair of Committee as of 25.06.24), Michael Doyle (DFI Chairperson, ex officio)..

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

- Remuneration Committee

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).

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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

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 is due to their dedication and tremendous contribution.

Health & safety

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

- The Safety, Health and Welfare at Work Act, 2005
- Total expenditure for the year amounted to 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. During the financial year, €64,190 was utilised from the designated development reserve. Designated Funds represent €866,763 (2023: €930,953) of the

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Unrestricted Funds of the organisation of €1,213,549 (2023: €1,364,564). Full details are provided at note 17 to the accounts.

2024: Review of Operations and Advancement of DFI's Mission

2024 was a defining year for disability in Ireland. It was a year of elections local, European, and national where we seized the opportunity to shape political discourse and ensure that disability remained at the heart of the democratic process.

We also marked a significant moment of transition. We bid a fond farewell to our former CEO, John Dolan, whose steadfast leadership, vision, and tireless advocacy have left an enduring legacy not just within DFI, but across the wider disability movement in Ireland. We thank John for his years of dedicated service and passionate commitment to equality and inclusion.

We were delighted to welcome Elaine Teague as the new DFI CEO. Elaine brings a wealth of experience, a deep understanding of the sector, and a strong commitment to advancing the rights of people with disabilities. We look forward to this new chapter with great optimism and renewed energy.

The 2024 election cycle saw DFI play a key role in ensuring disability issues were at the forefront. Through our General Election campaign, we secured commitments from 41% of elected TDs to prioritise disability in the next government term. Our pre-budget campaign and political engagement efforts also helped to highlight the financial and structural challenges facing our sector.

Our policy work ensured that disability remained a national priority, with submissions on the National Disability Strategy and the Department of Social Protection's Green Paper on Disability Reform. The publication of our three-year advocacy plan provided a structured framework for addressing poverty, exclusion, and the Cost of Disability.

Self-advocacy remained central to our work, with new training workshops and a co-designed Self-Advocacy Toolkit set to launch in 2025. Digital advocacy also strengthened, with significant growth across social media platforms and the continued success of our campaigns, including #MakeWayDay and #PrioritiseDisability. We also focused on sustainability and workforce advocacy, working to address funding and pay parity issues within the disability sector. While challenges remain, our engagement with key stakeholders has made progress in securing better financial support for our members.

Our Vision, Mission and Values

At DFI, everything we do is grounded in a clear and powerful vision: an Ireland where people with disabilities are fully included and supported to participate equally in every part of life.

Our mission is to work with and for our member organisations to influence policy, strengthen the disability movement, and ensure that people with disabilities are heard, respected, and valued.

We are guided by a core set of values that reflect the rights, dignity, and lived experience of disabled people:

- Inclusion – We believe in a society that values every person equally.
- Collaboration – We work in partnership with disabled people, our members, and key stakeholders.
- Empowerment – We support self-advocacy and leadership by people with disabilities.
- Fairness – We challenge inequality and promote justice in policy and practice.

A Year of Action and Impact

Throughout 2024, we took important steps to bring our vision, mission and values to life. A central part of DFI's role is to inform and shape national policy – and to advocate strongly for the full and equal inclusion of people with disabilities in every aspect of Irish life.

We have continued to work in close collaboration with our member organisations with disabled people and with colleagues from civil society to make sure that policy is not only well-informed but firmly rooted in real lived

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experience. This means focusing on real outcomes – ones that matter in everyday life. Our engagement in national consultative forums and policy platforms strengthens the link between strategy and delivery. It's how we ensure that implementation is both meaningful and measurable – not just plans on paper, but progress in people's lives.

Working Locally, Nationally and Across Europe

DFI works closely with local authorities across Ireland to support the development of accessible and inclusive communities. Through Local Disability Participation Networks and partnerships with Public Participation Networks (PPNs), we help ensure that the voices of disabled people are heard in local planning, service design, and community development. This grassroots engagement is a vital part of how we bring our values to life — supporting real inclusion where people live, work, and connect.

Our reach also extends across Europe. As a member of the European Disability Forum (EDF) and European Association of Service Providers for Disabled people (EASPD), DFI contributes to shaping EU-wide policies and initiatives that impact the lives of disabled people in Ireland and across the EU. Through this network, we exchange knowledge, advocate on shared priorities, and push for the full implementation of the UN Convention on the Rights of Persons with Disabilities (UN CRPD) at both EU and national levels.

We actively engage with EU institutions and participate in transnational projects that promote innovation, good practice, and collective action. By working at the European level, we bring an Irish perspective to international discussions and ensure that Ireland benefits from broader learnings and shared experience.

It is my pleasure to present this annual report outlining key updates on the delivery of the DFI strategy during 2024.

Advancing Our Strategic Objectives Through Our Core Values

In 2024, we advanced our strategic objectives to reflect our core values of Collaboration, Inclusion, Empowerment and Fairness.

Our extensive engagement in public consultations and policy submissions, alongside civil society partners, demonstrated our collaborative spirit and ensured diverse perspectives shaped national and local implementation of the UN CRPD.

Through election campaigns, community-based advocacy tools, and the Disability Equality Election Pledge, we empowered people with disabilities and their representative organisations to influence political discourse and decision-making. Inclusion remained a guiding principle, from amplifying the voices of self-advocates in media and policy spaces, to embedding lived experience in health service reforms.

Our work with member organisations, particularly around the Section 39 pay advocacy, and the formation of NACIL, demonstrated our commitment to fairness, striving for equity across the sector.

Each of the key milestones outlined below reflects how leading with our values enables us to advance our strategy and vision.

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FOR THE YEAR ENDED 31 DECEMBER 2024

Strategic Objective 1: Co-ordinate policy analysis and advocacy to progress UN CRPD

Engagement and consultation

2024 saw an unprecedented level of engagement in disability-related public consultations, including those on the National Disability Strategy and the Department of Social Protection's Green Paper on Disability Reform. DFI responded with 17 written policy submissions, demonstrating our commitment to shaping policies that impact people with disabilities. With a further eight policy submissions undertaken in collaboration with other civil society organisations.

The publication of our three-year advocacy plan in late 2023 provided a structured approach to policy work, focusing on poverty, exclusion, Cost of Disability, and local implementation of the UN CRPD. We attended over 100 policy events to ensure that DFI are informed and up to date on policy developments and to input at different for fora.

Local implementation of the UN CRPD

A significant step forward in this area was our research project on how to improve structural elements that support the local delivery of the UN CRPD. Two researchers were commissioned for the project, and an advisory group was established to oversee the work. The research is set to be launched in early 2025.

Election Advocacy

2024 was a year of elections beginning with the Local and European elections in June. In the lead up, we worked to develop election manifestos and campaign materials.

In the lead-up to the European elections, we launched a Disability Equality Election Pledge — calling on candidates to commit to prioritising the rights and inclusion of people with disabilities at EU level. The response was powerful: 10 of Ireland's 14 elected MEPs signed the pledge, showing a strong cross-party commitment to disability rights. Among all the countries that ran the pledge campaign, Ireland led the way, with the highest proportion of successful candidates pledging their support.

We created 31 county-specific disability profiles, offering a detailed snapshot of disability statistics for every local authority in Ireland. By localising the numbers, we turned national data into something real and relevant for communities on the ground. These profiles became powerful advocacy tools — helping us engage directly with local counsellors and highlight the specific supports and services most needed in each area.

By engaging with political parties and their policy leads, DFI ensured that disability issues remained a central part of the electoral discourse. This election work was closely linked to our pre-budget campaign, ensuring a unified approach to advocacy in the run-up to the General Election.

Disability Pledge

As the General Election campaign intensified towards the end of the year, DFI ramped up its efforts, securing commitments from 41% of elected TDs to prioritise disability issues in the next government term. Ahead of the election, we held an online hustings event with disability spokespeople from seven parties. The two-hour event was hosted by DFI and MC'd by Kathleen O'Meara with 18 DFI members and self-advocates in attendance to put their election priorities directly to candidates.

Candidates addressed questions relating to a range of issues including Cost of Disability, housing, education, assistive technology, health, gender, transport, independent living and personal assistance supports, the sustainability of the sector and a review of the Disability Act 2005 to bring it in line with the UN CRPD.

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Political Engagement

The pre-budget campaign remained a priority, with the Pre-Budget Submission being launched and widely circulated in July. The campaign was strengthened by targeted social media efforts, an in-person meeting with Minister Anne Rabbitte, and a roundtable with Sinn Féin Leader Mary Lou McDonald. DFI also contributed a submission to the Social Protection Oireachtas Committee on means testing and social protection budgetary asks. The National Budget analysis was completed and shared to better inform our members on the financial commitments impacting disability services.

Committees and networks

Throughout the year, DFI continued its active participation in key national committees and networks. As a member of the Oireachtas Disability Group, the HSE's National Consultative Committee, and various other advisory bodies, DFI played a crucial role in ensuring that the voices of people with disabilities and their representative organisations were heard at the highest levels. A key moment in the second quarter was our participation in high-level meetings with An Taoiseach, key government ministers, and the Social Protection Oireachtas Committee and attendance at the Conference of State Parties to the UN CRPD. These engagements reinforced DFI's role as a trusted and influential voice in disability advocacy.

Strategic Objective 2: Representation of the Value of the Federation's Members

DFI worked extensively on putting our members at the heart of what we do. We held a series of briefing events with key HSE personnel on the development of Health Regions, the HSE's Service Plan 2024, and the Service Arrangement Review. Alongside our thematic advisory groups, DFI's National Health Advisory Forum and our Service Delivery Group provided opportunities for member organisations to highlight their issues of priority concern and to engage directly with policy and key decision-makers. Alongside the HSE and the Neurological Alliance of Ireland (NAI), we released Phase Two of the Neuro Mapping Project. This plays a crucial role in shaping the future of services. By mapping existing community-based neuro-rehabilitation supports and gathering insights from people with lived experience and service providers, the project provides a roadmap for a more accessible and effective system.

Lived experience

DFI played a critical role in integrating lived experience into the HSE reform agenda, ensuring that people with disabilities were included in discussions on health service transformation. As members of the HSE's Patient and Service User Forum, we influenced the service integration workstream for Ireland's new health regions, ensuring that the voices and needs of people with disabilities are built into the foundation of how future health services are designed and delivered.

Strengthening voluntary sector sustainability

A major focus for DFI throughout 2024 was reinforcing the sustainability and value of its member organisations. The Department of Health's Dialogue Forum with Voluntary Organisations played a central role in this effort, with DFI contributing to the development of Partnership Principles aimed at strengthening collaboration between the voluntary sector and state bodies. However, much work remained to be done to translate these principles into concrete action.

Section 39 Pay Agreement and Workforce Advocacy

One of the key issues addressed during the year was the recruitment and retention crisis within the disability sector. DFI worked closely with other umbrella organisations and advocacy groups to push for progress on the implementation of the Workplace Relations Commission (WRC) agreement, which had faced significant delays. DFI played a crucial role in the Section 39 pay agreement discussions, working alongside The Wheel's Coalition for Public Services.

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Strengthening partnerships

Despite slow progress in implementing the WRC agreement, DFI engaged with Department of Children, Equality, Disability, Integration and Youth (DECDIY) and the HSE to expedite payments for members. By the end of the year, most of DFI's members had received their payments, though long-term challenges around funding and workforce stability remained.

The Coalition continued to press for a fair resolution, attending WRC sessions as expert witnesses and raising concerns about the emerging three-tier pay system that excludes staff funded by other government sources.

Strategic Objective 3: Support For Self-Advocacy by People with Disabilities

DFI's commitment to self-advocacy saw remarkable progress throughout the year. The Self-Advocacy Programme Advisory Group, consisting of five member organisations and two external experts, played a pivotal role in shaping this work. Over 36 organisations formed a core group of recurring participants, contributing to discussions and initiatives that strengthened self-advocacy across the disability sector.

Self-Advocacy Toolkit

Workshops held in Cork, Dublin, and Galway provided a space for members to co-design a Self-Advocacy Toolkit, a resource aimed at embedding self-advocacy as an intrinsic part of organisations' operations. The toolkit is to be finalised and launched in the first quarter of 2025, marking a major milestone in DFI's advocacy efforts.

Elections

As election season approached, self-advocates took on an increasingly visible role. Many who had received media training through DFI became active spokespeople in campaigns, particularly in the lead-up to the General Election. DFI also facilitated workshops on voter registration, hustings, and social media engagement, equipping self-advocates with the tools needed to make their voices heard.

By the end of the year, self-advocates had become more engaged in consultations and decision-making processes. They played a key role in shaping DFI's election manifesto, contributed to discussions on policy reforms, and co-delivered training programs. The growing sense of collective action and leadership among self-advocates marked a significant achievement.

Strategic Objective 4 Member Engagement:

DFI member organisations feel actively engaged and an integral part of the Federation

DFI's membership remained strong in 2024, with 122 organisations actively engaged in its work. The onboarding process for new members continued to evolve, ensuring that member organisations were fully integrated into DFI's policy, advocacy, and training initiatives. The introduction of a structured tracking system allowed us to monitor engagement levels and tailor its support accordingly.

National Alliance of Centres for Independent Living (NACIL)

A significant development during the year was the formation of the National Alliance of Centres for Independent Living (NACIL), bringing together 17 Centres for Independent Living, all of whom are members of DFI. DFI played an important role in supporting this initiative by working with NACIL to secure funding to help the alliance navigate Ireland's changing disability services landscape. The first workshop under this initiative was scheduled for early 2025.

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Data management for Health Advocacy

DFI piloted a new data management system in its Health Advocacy programme. The system aimed to improve oversight of committee representation and ensure that inactive members were re-engaged. Lessons from this pilot would be applied across other teams in the future.

Member's survey

Recognising the need for a more detailed profile of our members to strengthen our advocacy on their behalf, DFI initiated a new member profile survey. The results of this survey, expected in 2025, would provide valuable data to shape future policy efforts. While some planned initiatives, such as quantifying the cost-of-service delivery, were deferred to the following year, DFI remained committed to addressing the broader structural issues that impact its members.

Strategic Objective 5 - Communication:

DFI is recognised as a valued source of information for all disability stakeholders, effectively informing and influencing key aspects of disability policy implementation.

Throughout 2024, DFI made significant strides in enhancing its communications strategy. Efforts focused on moving beyond written reports and embracing multimedia formats to reach a wider audience.

Campaigns and digital outreach

DFI's communications strategy evolved significantly, with a greater focus on digital engagement and advocacy campaigns. The #MakeWayDay and #PrioritiseDisability campaigns amplified disability rights awareness, while social media engagement doubled, particularly on Facebook, reaching an average of 30,000 views per month. Media and organisational resilience

Despite operational challenges, including the resignation of the Communications Manager, DFI maintained strong media engagement, continuing its newsletters, and online advocacy. The appointment of a new Communications Manager in September will guide the development of a long-term communications strategy in 2025.

Strategic Objective 6 - Corporate Governance

Reconfigure DFI structure, processes, and resources to effectively and efficiently deliver DFI's Strategic Plan

Our Governance Policies

DFI follows a number of key governance policies in line with the Charities Governance Code. These include:

- Conflict of Interest Policy
- Board Induction and Training Policy
- Code of Conduct
- Risk Management Policy
- Financial Controls Policy

Board Review and Improvements

In 2024, The DFI Board of Directors undertook a Board Performance Review. This was facilitated by an external consultant, and it generated a list of actions/improvements that will be implemented in 2025. These include achieving a better balance between strategic and operational discussions at Board meetings, improving forward planning for sub-committee meetings, and enhancing the quality of financial documentation provided to the Board.

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Strengthening How We Manage Risk

In 2024 a key priority for the Board of Directors and management team was a review of the structures for managing risk within DFI. A joint Board and management working group reviewed our:

- Risk management policy,
- Risk framework
- Risk register and risk assessments

The revised risk management arrangements are in line with the Charities Regulator risk management processes and with our funders risk matrix. This will enable DFI to comprehensively communicate risks and associated actions as required.

Key Risks We Identified

As part of this review, we identified some key risks.

Participation of disabled people in the structures of DFI: risk that DFI does not implement the requirements of UN CRPD and Public Sector Duty regarding the continuous participation of disabled people in our work.

Staffing: challenges in recruitment and retention due to sector-wide pay disparity and capacity challenges.

Funding: continuity of our work due to not having sustainable and effective multi-annual funding.

How We're Responding

In response, DFI has taken a number of steps. We have starting working to embed our Public Sector Duty across the organisation and joined a national coalition of community and voluntary organisations advocating for improved pay and working conditions in the sector. We also expanded our training services to support income generation and continued our advocacy on the broader sustainability challenges facing the sector.

Quality standards and ICT enhancements

DFI has accreditation for the foundation level of Improving Quality (IQ) and preparations are underway to apply for progression level in 2025. Work continued improving and maintaining the security of DFI's ICT systems.

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

Events since the year end

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.

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FOR THE YEAR ENDED 31 DECEMBER 2024

Auditors

The auditors, Woods, Delaney and Partners Limited, were appointed during the year and shall continue in office in accordance with section 383(2) of the Companies Act 2014.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Michael Doyle

.....
Michael Doyle
Director

Date: 16/05/25

Francis Brennan

.....
Francis Brennan
Director

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees are responsible for preparing the Trustee's report and the financial statements in accordance with Irish law and regulation.

Irish company law requires the Trustees to prepare the financial statements for each financial year. Under the law, the Trustees have elected to prepare the financial statements in accordance with Irish Generally accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law, the Trustees 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 the financial year end date, of the profit or loss of the company 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 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 the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record 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 the Trustee's 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 Trustees and signed on its behalf by:


.....
Michael Doyle
Director


.....
Francis Brennan
Director

Date: 16/05/25

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DISABILITY FEDERATION OF IRELAND

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 2023 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 financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 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 Trustees' 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 charitable company'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 Trustees with respect to going concern are described in the relevant sections of this report.

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DISABILITY FEDERATION OF IRELAND
(CONTINUED)

Other information

The Directors are responsible for the other information. The other information comprises the information included in the Directors' Report and Financial Statements, other than the Financial Statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and 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

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DISABILITY FEDERATION OF IRELAND
(CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees 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 Trustees are responsible for assessing the charitable 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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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 Irish Auditing and Accounting Supervisory Authority (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.



Noel Delaney, FCA
for and on behalf of

Woods, Delaney and Partners Limited
Chartered Accountants and Statutory Audit Firm
Annefield House
Dublin Road
Portlaoise
Co. Laois

Date: 16/05/2025

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Restricted funds 2024 €	Unrestricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Income from:					
Donations and legacies	4	-	80,475	80,475	88,058
Charitable activities	5	209,849	1,438,261	1,648,110	1,614,197
Other activities	6	51,928	30,361	82,289	123,767
Total income		261,777	1,549,097	1,810,874	1,826,022
Expenditure on:					
Raising funds		-	3,331	3,331	5,758
Charitable activities	7	257,055	1,596,074	1,853,129	1,760,456
Governance costs	8	-	100,707	100,707	101,310
Total expenditure		257,055	1,700,112	1,957,167	1,867,524
Net movement in funds		4,722	(151,015)	(146,293)	(41,502)
Reconciliation of funds:					
Total funds brought forward		64,858	1,364,564	1,429,422	1,470,924
Net movement in funds		4,722	(151,015)	(146,293)	(41,502)
Total funds carried forward		69,580	1,213,549	1,283,129	1,429,422

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 21 to 37 form part of these financial statements.

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)
REGISTERED NUMBER: 140948

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 €	2023 €
Fixed assets			
Tangible assets	12	13,189	15,671
		<u>13,189</u>	<u>15,671</u>
Current assets			
Debtors	13	206,347	91,853
Cash at bank and in hand	20	1,244,836	1,480,970
		<u>1,451,183</u>	<u>1,572,823</u>
Creditors: amounts falling due within one year	14	(181,243)	(159,072)
Net current assets		<u>1,269,940</u>	<u>1,413,751</u>
Total assets less current liabilities		<u>1,283,129</u>	<u>1,429,422</u>
Total net assets		<u>1,283,129</u>	<u>1,429,422</u>
Charity funds	17		
Restricted funds		69,580	64,858
Unrestricted funds		1,213,549	1,364,564
Total funds		<u>1,283,129</u>	<u>1,429,422</u>

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

Michael Doyle
.....
Michael Doyle
Director

Francis Brennan

.....
Francis Brennan
Director

Date: 16/05/25

The notes on pages 21 to 37 form part of these financial statements.

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 €	2023 €
Cash flows from operating activities		
Net cash used in operating activities	(220,038)	11,356
Cash flows from investing activities		
Purchase of tangible fixed assets	(16,096)	(7,341)
Net cash used in investing activities	(16,096)	(7,341)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(236,134)	4,015
Cash and cash equivalents at the beginning of the year	1,480,970	1,476,955
Cash and cash equivalents at the end of the year	1,244,836	1,480,970

The notes on pages 21 to 37 form part of these financial statements

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

Disability Federation of Ireland is a private company limited by guarantee, incorporated in the Republic of Ireland under company registration number 140948. The registered office and principal place of business is Fumbally Court, Fumbally Lane, Dublin 8. The principle activity of the company is to provide assistance and benefit to persons with disabilities and disabling conditions within the community and encouraging their participation and inclusion within society.

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 Trustees 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 Trustees 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.

2.3 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 €1,244,836 (2023: €1,480,970). In addition to these cash resources the company has already secured funding for the year 2025 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.

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 Income

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

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.5 Expenditure

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

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.

2.6 Deferred Income

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

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

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing €1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

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 basis:

Long-term leasehold property	-	15%
Fixtures and fittings	-	20%
Office equipment	-	20%
Computer equipment	-	33%

2.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 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.

2.11 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.

2.12 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.

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.13 Taxation

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

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 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.17 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.

2.18 Contingent liabilities

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.

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.19 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Company. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

3. 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.

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.

4. Income from donations and legacies

	Unrestricted funds 2024 €	Total funds 2024 €	<i>Total funds 2023 €</i>
Associated membership subscriptions	80,475	80,475	88,058
	<u>80,475</u>	<u>80,475</u>	<u>88,058</u>

In relation to prior year 2023, the income from donations and legacies amounting to €88,058 were all in respect of unrestricted funds.

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. Income from charitable activities

	Restricted funds 2024 €	Unrestricted funds 2024 €	Total funds 2024 €	<i>Total funds 2023 €</i>
Government grants (note 16)	209,849	1,438,261	1,648,110	1,614,197
	<u>209,849</u>	<u>1,438,261</u>	<u>1,648,110</u>	<u>1,614,197</u>

In relation to prior year 2023, the income from charitable activities amounting to €284,051 was in respect of restricted funds and €1,330,146 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

	Restricted funds 2024 €	Unrestricted funds 2024 €	Total funds 2024 €	<i>Total funds 2023 €</i>
Sundry income	51,928	30,361	82,289	123,767
	<u>51,928</u>	<u>30,361</u>	<u>82,289</u>	<u>123,767</u>

In relation to the prior year 2023, the income from other activities amounting to €81,854 was in respect of restricted funds and €41,913 was in respect of unrestricted funds.

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7. Expenditure on charitable activities

	Restricted funds 2024 €	Unrestricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Employee expenses / recruitment	1,729	66,483	68,212	36,630
Staff training	-	12,660	12,660	9,084
Membership support	-	2,282	2,282	1,217
Rent payable	-	158,283	158,283	160,993
Insurance	-	16,536	16,536	15,895
Light and heat	-	14,190	14,190	10,805
External resources, affiliation and development costs	27,517	168,305	195,822	195,730
Repairs and maintenance	-	14,043	14,043	14,108
Meeting expenses	-	11,404	11,404	9,131
Postage	108	3,121	3,229	1,984
Advertising	-	1,863	1,863	4,190
Telephone	-	9,257	9,257	10,822
Computer costs / General expenses	563	56,139	56,702	68,837
Health and safety	-	-	-	64
Wages and salaries	224,656	1,042,593	1,267,249	1,177,248
Bank charges	-	337	337	406
Depreciation	-	18,578	18,578	43,312
Bad debt	2,482	-	2,482	-
	<u>257,055</u>	<u>1,596,074</u>	<u>1,853,129</u>	<u>1,760,456</u>

In relation to prior year 2023, the expenditure on charitable activities amounting to €343,849 was in respect of restricted funds and €1,416,607 was in respect of unrestricted funds.

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. Expenditure on governance costs

	Unrestricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Auditor's remuneration	12,100	12,100	12,100
Staff costs	81,822	81,822	72,605
Board strategy review	6,785	6,785	16,605
	<u>100,707</u>	<u>100,707</u>	<u>101,310</u>

In relation to prior year 2023, the expenditure of governance costs amounting to €101,310 was in respect of unrestricted funds.

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:

	2024 €	2023 €
Salaries and other short term employee benefits	249,803	215,074
	<u>249,803</u>	<u>215,074</u>

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Key management personnel (continued)

	2024 €	2023 €
€60,000 - €69,999	2	1
€70,000 - €79,999	2	1
€80,000 - €89,999	-	1
€90,000 - €99,999	1	-
€100,000 - €109,999	-	-
€110,000 - €120,000	-	-
€120,000 - €129,999	-	1
	<u>2</u>	<u>1</u>

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

10. Wages costs

	2024 €	2023 €
Wages and salaries	1,107,095	1,037,661
Social security costs	115,115	84,564
Other pension costs	58,883	54,947
	<u>1,281,093</u>	<u>1,177,172</u>

The average number of persons employed by the company during the year was 23 (2023: 23).

11. Net incoming resources / (resources expended)

	2024 €	2023 €
This is stated after charging:		
Depreciation of tangible fixed assets	18,575	43,310
Auditors's remuneration	9,795	9,795
	<u>28,370</u>	<u>53,105</u>

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

12. Tangible fixed assets

	Leasehold improvements €	Fixtures and fittings €	Office equipment €	Computer equipment €	Total €
Cost or valuation					
At 1 January 2024	244,541	31,749	20,254	171,904	468,448
Additions	-	-	-	16,096	16,096
At 31 December 2024	244,541	31,749	20,254	188,000	484,544
Depreciation					
At 1 January 2024	239,621	31,749	19,147	162,260	452,777
Charge for the year	4,920	-	1,107	12,551	18,578
At 31 December 2024	244,541	31,749	20,254	174,811	471,355
Net book value					
At 31 December 2024	-	-	-	13,189	13,189
At 31 December 2023	4,920	-	1,107	9,644	15,671

The net book value of assets held under finance leases or hire purchase contracts, included above, are as follows:

	2024 €	2023 €
Office equipment	-	1,107
	-	1,107

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

13. Debtors

	2024 €	2023 €
Due within one year		
Trade debtors	126,643	13,474
Other debtors	14,189	25,623
Prepayments and accrued income	65,515	52,756
	<u>206,347</u>	<u>91,853</u>

14. Creditors: Amounts falling due within one year

	2024 €	2023 €
Trade creditors	45,600	38,844
Other taxation and social security	29,971	24,111
Obligations under finance lease and hire purchase contracts	667	1,912
Accruals	39,655	36,568
Deferred income	33,596	41,823
Other creditors	31,754	15,814
	<u>181,243</u>	<u>159,072</u>

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15. Deferred income movement

	Balance at 1 January 2024 €	Received during the year €	Returned during the year €	Recognised during the year €	Balance at 31 December 2024 €
HSE Central (New Directions)	404	-	-	-	404
Meath Mental Health Facility	5,939	-	5,939	-	-
Assisted Funding Technology	8,724	12,000	-	3,750	16,974
Martin Naughton Memoir	4,000	-	-	4,000	-
Community Foundation for Ireland	12,210	5,500	-	7,944	9,766
Social Partnership	-	30,144	-	30,144	-
SSNO	-	71,563	-	71,563	-
Wicklow County Council	-	42,120	-	42,120	-
HSE SD Services - Family Support Worker	2,285	-	-	497	1,788
HSE SD Services - Neurological Disabilities	7,872	22,496	-	25,704	4,664
Galway City Council	389	-	-	389	-
Disability Participation Network	-	10,000	-	10,000	-
HSE Secondment	-	64,078	-	64,078	-
European Disability Forum	-	900	-	900	-
	41,823	258,801	5,939	261,089	33,596

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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. No capital funding was awarded during the financial year.

a)	b)	c)	d)	e)
Name of the grantor	Grant name	Purpose	Actual amount and term	Amount of grant recognised in 2024
Health Service Executive (HSE)	HSE Central	To assist with general running costs	€1,438,261 for the year 2024	1,438,261
Minister of Rural & Community Development	Social Partnership Funding	Bridging funding scheme	€30,144 for the year 2024	30,144
Pobal	Scheme to Support National Organisation	Bridging funding scheme / employment of person with disabilities	€71,563 for the year 2024. €1,506 returned to Pobal for employment of disabled persons 2023 grant	70,057
Health Service Executive (HSE)	HSE Secondment	To facilitate transfer of temporary HSE employee	€64,078 for the year 2024	64,078
Minister for Children, Equality, Disability, Integration and Youth	Disability Participation Network	To act as a grant-funded member of the Disability Participation and Consultation Network for various projects	€10,000	10,000

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a)	b)	c)	d)	e)
Name of the grantor	Grant name	Purpose	Actual amount and term	Amount of grant recognised in 2024
Health Service Executive (HSE)	Strengthening disabilities services - Neurological disabilities	To map existing services provided by the voluntary sector for people living with neurological disabilities	€22,496 for the year 2024	25,704
Health Service Executive (HSE)	Strengthening disabilities services - Family support worker	To map existing services provided by the voluntary sector for people living with neurological disabilities	€497 for the year 2024	497
Community Foundation Ireland	Begin together fund	To provide educations and training programmes for the general public	€15,000 for the year 2024	7,944
Health Service Executive (HSE)	Healthy Ireland	To provide support to disabled persons to assist in living longer, healthier lives	€1,425 for the year 2024	1,425
Total				1,648,110

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17. Summary of funds

	Balance at 1 January 2023	Income	Expenditure	Balance at 31 December 2023
	€	€	€	€
Unrestricted funds				
Designated funds				
Contingency reserve	458,762	-	-	458,762
Development reserve	472,191	-	(64,190)	408,001
	930,953	-	(64,190)	866,763
General funds				
General funds - all funds	433,611	1,549,097	(1,635,922)	346,786
Total unrestricted funds	1,364,564	1,549,097	(1,700,112)	1,213,549
Restricted funds				
Restricted funds - all funds	64,858	261,777	(257,055)	69,580
Total funds	1,429,422	1,810,874	(1,957,167)	1,283,129

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 three 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.

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

	2024 €	2023 €
Net expenditure for the period (as per Statement of Financial Activities)	(146,293)	(41,502)
Adjustments for:		
Depreciation charges	18,578	43,310
Increase in debtors	(83,480)	55,023
Decrease in creditors	(8,843)	(45,475)
Net cash provided by/(used in) operating activities	(220,038)	11,356

20. Analysis of cash and cash equivalents

	2024 €	2023 €
Cash in hand	1,244,836	1,480,970
Total cash and cash equivalents	1,244,836	1,480,970

21. Analysis of changes in net debt

	At 1 January 2024 €	Cash flows €	At 31 December 2024 €
Cash at bank and in hand	1,480,970	(236,134)	1,244,836
Finance leases	(1,912)	1,245	(667)
	1,479,058	(234,889)	1,244,169

22. 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.

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23. Commitments under operating leases

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

	2024 €	2023 €
Not later than 1 year	134,133	139,993
Later than 1 year and not later than 5 years	57,382	191,515
	<u>191,515</u>	<u>331,508</u>

24. Contingent liabilities

There were no contingent liabilities to be disclosed under FRS102 at the financial year end.

25. 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.

26. Approval of financial statements

The board of directors approved these financial statements for issue on 16th May 2025.

