

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 2023

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 2023

Trustees	Aoife Lambe (appointed 29 June 2023) Padraig Hannafin (appointed 29 June 2023) Karen Foley Peter Murphy Ann Marie Ellison Siobhan Long Julie Sharp Grainne O'Leary Francis Brennan Michael Doyle Wendy McCarry (resigned 17 June 2023) Owen Hillery (appointed 24 October 2023, resigned 13 January 2024) Darragh McDonald (resigned 17 June 2023)
Company registered number	140948
Charity registered number	CHY6177
Registered office	Fumbally Court Fumbally Lane Dublin 8
Company secretary	Niall Keane (resigned 13/07/2023) Peter Murphy (appointed 13/07/2023) John Dolan - Deputy Company Secretary
Chief executive officer	John Dolan
Independent auditors	Woods, Delaney and Partners Limited Chartered Accountants and Statutory Audit Firm 42 Grattan Street Portlaoise Co. Laois R32 HR62
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 2023

The directors present their report together with the audited financial statements of the company for the year ended 31 December 2023. 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.

DFI's Board of Directors adopted DFI's Governance Compliance Code report at a board meeting on 14 September 2023. 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 25 October 2023.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

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.

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
Pat Clarke (resigned 29.06.2023)
Michael Doyle
Ann Marie Ellison
Karen Foley
Padraig Hannafin (appointed 29.06.2023)
Owen Hillery (appointed 24.10.2023 and resigned 13.01.2024)
Aoife Lambe (appointed 29.06.2023)
Siobhán Long
Wendy McCarry (resigned 29.06.2023)
Darragh McDonald (resigned 17.06.2023)
Peter Murphy
Grainne O'Leary
Julie Sharp

Financial results for the year

During the year, the total incoming resources to €1,826,022 (2022: €1,881,727). The primary source of income relates to HSE core funding grants amounting to €1,330,146 (2022: €1,283,679).

Total expenditure for the year amounted to €1,867,524 (2022: €1,742,286).

The net result for the year, therefore, was a deficit of €41,502 (2022: surplus of €139,441).

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FOR THE YEAR ENDED 31 DECEMBER 2023

Corporate Governance

The Board manages the business of the company within the context of the Strategic Plan as agreed by the Members of the company. The Board is provided with regular financial and operational information. It meets regularly, as required and met in full on nine occasions in 2023. The role of the Chairman and Chief Executive Officer are separate, and the directors are independent of the management of the company.

Board Attendance 2023

Name	09.02.23	09.03.23	11.05.23	30.05.23	13.07.23	14.09.23	12.10.23	08.11.23	14.12.23
Michael Doyle	1	1	1	1	1	1	1	1	1
Grainne O'Leary	X	1	1	1	1	1	1	1	X
Fran Brennan	1	1	1	1	1	1	X	1	1
Siobhan Long	1	1	1	1	1	1	1	1	1
Ann Marie Elison		1	X	1	X	1	1	1	X
Karen Foley	X	1	1	X	X	1	1	1	1
Padraig Hannafin	Elected at AGM on 29.06.23				1	1	X	X	X
Owen Hillery	Co-opted on 24.10.23							1	X
Aoife Lambe	Elected at AGM on 29.06.23				1	X	1	1	1
Peter Murphy	X	1	1	X	1	1	1	X	1
Julie Sharp	X	1	1	1	1	1	1	1	X
Pat Clarke	1	1	X	1	Resigned as of AGM on 29.06.23				
Wendy McCarry	X	1	1	1	Resigned as of AGM on 29.06.23				
Darragh McDonald	X	1	1	X	Resigned 17.06.23				

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 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 five 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: Fran Brennan (joined 14.09.23 and appointed Chair on 12.10.23), Michael Doyle (Chair until 14.09.23), Pat Clarke, Iulia Crisan, Owen Hillery and Grainne O'Leary (joined 14.09.23)

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 four times this year and comprised of the following members: Pat Clarke (Chair), Julie Sharp, John O'Sullivan, Mike Glynn, Niall Keane (resigned 14.09.23) and Peter Murphy (joined 14.09.23).

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

- Remuneration Committee

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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).

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.

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Development reserve and contingency reserve designated

In line with best practice and to exercise financial prudence the Board has provided for a Contingency Reserve and a Development Reserve. The Contingency Reserve is a provision for 3 months of regular / core operating costs to be available to deal with contingencies. The Development Reserve is a reserve for short term development funding and medium to long term development funding. The short-term reserve will be used on developmental projects and initiatives that will contribute to the development of the DFI over the next 3 years. 30% of the money available from the reserve funds will be used on these developmental projects and initiatives. The medium to long term reserve is funds that are held for opportunities and for projects / initiatives which the DFI anticipates will emerge in more than 3 years' time. 30% of the money available from reserve funds is set aside for projects and initiatives to be funded from 2018 onwards. Designated Funds represent €930,953 (2022: €930,953) of the Unrestricted Funds of the organisation of €1,364,564 (2022: €1,428,122). Full details are provided at note 18 to the accounts.

2023: Review of Operations and Advancement of DFI's Mission

1. Overview

2023 was a difficult year for DFI member organisations, with staff recruitment and retention being a challenge for the sector, primarily resulting from a lack of pay parity with HSE-funded staff. This issue came to a head in October when staff working in Section 39 organisations in the disability sector were within hours of going on strike before a last minute agreement was reached in the WRC. DFI played a significant role in highlighting the issues for all stakeholders; individuals receiving services, who in the main supported the action, the staff, who felt they had no choice but to take action, and the organisations, who supported staffs call for pay parity but were not in a position to meet their requests.

DFI and its representatives from member organisations had significant engagement with the HSE and relevant departments during the year particularly in relation to the new Health Region structure, the HSE Service Agreement review, the Green Paper on Disability Reform and the Disability Action Plan related to implementing the Disability Capacity Review.

One of the highlights of the year was the 5th European Parliament of Persons with Disabilities in Brussels at which a delegation of 13 Irish disabled advocates attended and were acknowledged as having a positive impact on the event.

Again, the annual Make Way Day, Purple Lights and International Day of Persons With Disabilities were successful.

In 2023 DFI membership continue to increase, and we now have 123 members, which is evidence of the importance of the Federation to the sector.

2. Policy and Advocacy

Three Year Advocacy Plan

To guide our prioritisation of issues, resource allocation and improve effectiveness, we developed our first three-year Advocacy Plan in 2023. It provides a framework on where, why, what, and how we do our advocacy work. The plan relates to the advocacy areas we can plan for, but allowance is also made for those issues that are unknown. Our member organisations had an opportunity to feed in to the plan and we will continue to be flexible and agile in response to emerging concerns.

Budget 24

We lobbied for Budget 2024 to acknowledge the cost of disability and poverty, as well as with an eye to the Local and European Elections in 2024. Our Pre-Budget submission Time for Action – Invest in People with Disabilities involved our members organisations and disabled people in lobbying actions. Most notable was our email campaign to TDs and Senators with just short of 3,400 emails sent. We also engaged in one-to-one meetings

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across Government departments, with key advisers and with relevant Oireachtas Committees. We also hosted an in-person event in the Oireachtas AV Room ahead of Budget 2024 which was facilitated by Senator Tom Clonan and which saw inputs from disabled people and DFI staff and engagement across the political parties.

Policy Submissions and Consultations

We engaged in a significant number of consultations and developed sixteen written policy submissions including briefings to Oireachtas members on the cost of disability/poverty; local transport and disability at a local authority level. We attended and input a range of important events including the National Economic Dialogue.

Fifth European Parliament of Persons with Disabilities

We continued to strengthen our EU engagement which including leading a delegation to the Fifth European Parliament of Persons with Disabilities in Brussels in May. The theme of the EPPD was 'Building an inclusive future for persons with disabilities in the EU'. DFI CEO John Dolan and disability advocate Carolyn Akintola were the delegates from Ireland who delivered addresses to the Parliament.

European Disability Forum

We attended the AGM and Conference hosted by the European Disability Forum, of which we are a member. We also attended the European Parliament Conference to mark the International Day of Persons with Disabilities. This was hugely useful given the European Elections are in 2024.

Policy and Advocacy Forum

We established the Policy and Advocacy Forum which met quarterly. This is our space for member organisations to share policy issues, provide updates and campaign news. It supports peer engagement and is growing from strength to strength.

#MakeWayDay23

We ran our Make Way Day Campaign on Friday 22 September. This is a campaign that brings the disability and wider community together to consider the needs of people with disabilities in the public spaces we all share. People with disabilities joined disability groups and local organisations to highlight obstacles that block the way and complicate the lives of people with disabilities such as cars or vans parked on a footpath blocking the way. We partnered with An Garda Síochána again who ran Operation Enable across the country on the day and we also had the number one spot on social media for hashtag mentions on the day, highlighting how many groups and individuals embraced the campaign.

International Day of Persons with Disabilities and #PurpleLights23

International Day of Persons with Disabilities and the Purple Lights campaign were marked on Sunday 3 December. Quite a few landmark buildings and venues turned purple including the Mansion House in Dublin, The Convention Centre, Busaurus, the Customs House, the National Concert Hall, the Rock of Cashel, Shannon Airport, Cork City Hall, Dublin Bus HQ and Trinity College, Dublin. White's Bridge in Athlone and the bridge in Arklow, Co Wicklow are also illuminated in purple as was the Naas ball.

We Also

- Issued a statement on the plight of disabled people caught up in the conflict in the Middle East
- Welcomed new reliefs in the Disabled Drivers and Passengers Scheme.
- Attended the launch of the Implementation Plan for the National Housing Strategy for Disabled People. We continued to engage as an active member of the National Housing Implementation Group.
- Gave an input at the Department of Environment, Climate and Communications' first Energy Poverty Action Plan Stakeholder Event.
- Joined a cross section of social, environmental and voluntary organisations to ask the government to take action on energy poverty.
- Presented to three joint Oireachtas Committee's including the Disability Matters Oireachtas Committee on housing and decongregation.
- Active member of a range of policy committees including the Community and Voluntary pillar; the Disability Stakeholder Group and the Disability Participation and Consultative Network to name a few.

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- Attended political party's Ard Fheiseanna.

3. Health Advocacy

Section 39

A major focus of our work throughout 2023 was dedicated to a resolution in the recruitment and retention crisis in the disability sector. We worked with member organisations and a range of other stakeholders to progress the issue as an urgent concern. This has been fuelled by the long-running disparity in how some organisations, including Section 39, were funded and consequently the growing disparity in pay and other areas. There was a sense of relief that a planned strike in October was averted at the last minute. As 2023 drew to a close, unfinished business still remained regarding the lack of parity of esteem and funding for Section 39 organisations.

Department of Health Dialogue Forum and launch of Partnership Principles

DFI has been part of the Dialogue Forum since its inception and we were delighted to be present for the launch of the Partnership Principles publication, which was launched by Minister for Health, Stephen Donnelly, on 3 April. We very much welcome the Partnership Principles as an essential first step in bringing about a cultural change in the relationship between the health services and the voluntary sector. We look forward to seeing the application of the Partnership Principles in the development of the new Health Regions. We also welcome the fact that the Partnership Principles give full recognition to the hybrid nature of our health services where voluntary organisations play an essential role.

Disability Action Plan

The long-awaited Disability Action Plan was published in December. This is the Government's implementation plan for the Disability Capacity Review and follows years of under funding in the sector. DFI advocated for the Action Plan to be grounded in the UN Convention on the Rights of Persons with Disabilities, UN CRPD. In particular, for there to be a significant focus on community-based services that promote independence. The Disability Action Plan includes welcome targets in relation to Children's Services, adult day services, personal assistance, residential services, home supports, and multi-disciplinary therapies.

The Neuro-Mapping Project

On 19 April, Minister Anne Rabbitte launched a report on Phase One of the Neuro-Mapping Project – a joint partnership between the Health Service Executive (HSE), the Disability Federation of Ireland (DFI) and the Neurological Alliance of Ireland (NAI). Progress was also made on Phase Two of the Project in 2023.

National Health Advisory Forum (NHAF)

Through the NHAF this year we had briefings on the Neuro-Rehabilitation Strategy's implementation; on the HSE's Health Service Plan 2023 by the HSE's assistance national director for disability; and, critically on the reform of the health services through the development of the Health Regions. This was an introduction to members on the restructure presented by the HSE's lead to this programme of work, Liam Woods. In addition, we published survey findings from data gathered from Section 39 funded organisations of our members. This was critical information to inform the advocacy space.

Health Advocacy Representation

DFI continues to grow our health advocacy representation. Our relevant policy for member organisations was approved by our Board and an additional shared protocol is embedded into the health programme. This has strengthened our systems of support, which include a number of thematic advisory groups. We have representation on 39 external health committees, pushing forward issues and priorities for change through these different fora. Including the HSE's National Consultative Committee. This committee work is also supported by 27 representatives from across DFI members. We held our first in-person gathering of our health representatives in our office in Fumbally Lane in December.

Health Region Development

Work on the Health Regions took a huge amount of time this year. We had a series of engagements with the

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HSE and the Department of Health on the development of the Health Regions. This included attending four workshops, making a written submission, and engaging on both their integrated service delivery workstream and Health Region implementation planning group. Along with others, we successfully advocated for disability leads in each of the six Health Regions and for greater engagement with the Department of Children, Equality, Disability, Integration and Youth. With the transfer of disability functions from the Department of Health to the Department of Children Equality, Disability, Integration and Youth (DCEDIY) we met a number of times with Senior Officials from DCEDIY to flag issues of concern and to learn of their strategic approach to addressing disability under their remit.

We also issued a series of health updates to our members to inform them of ongoing committee work, opportunities to be a DFI representative; events; operational issues and calls for submissions.

4. Self-Advocacy

Our 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 organisations, 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.

Actions in 2023 have established an environment through which many pathways have been developed amongst our membership for the empowerment of people with disabilities to emerge and flourish.

We have supported the development of self-advocacy structures in 21 member organisations to date.

We also delivered a Training Programme for key workers on self-advocacy which took place in October.

We delivered the first in a planned series of Making Advocacy Real Events. Member organisations gathered with us in Cork on 30 November for a shared learning event which saw the initial design of our DFI self-advocacy toolkit taking shape.

We delivered two media training courses for self-advocates, the first took place over four Mondays in March and the second over four Mondays in November. A total of 24 self-advocates graduated from our media training programme in 2023.

5. Community and Disability

Local implementation of UN CRPD

In 2023 we invited expressions of interest from suitably qualified consultants to work with us on our Implementation of the United Nations Convention on the Rights of Persons with Disabilities (UN CRPD) at Local Level project. This DFI project aims to investigate this further; gathering evidence to inform improved coordination and delivery of UN CRPD at a local level; ultimately to have a positive impact for disabled people.

Disability Matters Committee on inclusive elections

In October, we delivered a presentation to the Disability Matters Committee in the Oireachtas on the topic of 'Ensuring Inclusive Local and EU Elections'.

Launch of Wicklow's Disability and Inclusion Strategy

Wicklow's first ever Disability and Inclusion Strategy was launched in October. The strategy outlines how Wicklow County Council and other community stakeholders will work to make Wicklow a more accessible and inclusive county, over the next five years, Wicklow County Council's Disability and Inclusion Steering Committee, DISC for short, have been working towards this launch since their committee was established in 2020. A great deal of work and consultation took place in the build-up to the strategy, led by DISC, of which DFI's Laura O'Callaghan is a member.

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New Quarterly Community and Disability Newsletter

We also launched a new quarterly Community and Disability Newsletter with issue one published in December.

6. A Federation of Our Members

Growing Membership Base

This year we were delighted to report a 12% increase in our membership base. The broader and stronger our membership gets, the greater our power to make a real difference to the lives of disabled people. By increasing our membership, we are providing more professionals with the knowledge and insight they need to champion improved quality service delivery and real inclusion for all disabled people under the UN CRPD.

Focus on our Foundations

2023 was also an exciting year for us as we introduced a new Membership Development Manager. This role creates an intentional and purposeful focus on building our foundations as a Federation and increasing opportunities for our members to share their intersectional expertise and experiences. This includes increasing our understanding of the challenges facing disability services across community sector professionals, carers, disabled people, volunteers, and members of the public, leading to a more sustainable and empowered DFI membership.

Increase in Membership Engagement

This collaborative work across all DFI Teams has had a corresponding positive impact on engagement across our membership base, with 112 of our 123 members actively engaged in more than one DFI programme or committee during the year. Representation roles assumed by DFI member organisation professionals also increased significantly, particularly across the growing Health Advocacy Programme, which grew to 32 individual committee roles over 2023. Trust within membership of the unique role DFI provides remains paramount, with a renewed focus on understanding the priorities of each individual member. Membership reviews carried out over 2023 provided members with a confidence to articulate the value they require through membership, providing them with a safe environment to talk, share information, and build their understanding of the tangible supports we provide. This work has strengthened our connection with DFI members and built sustainable communication pathways between the broad church of DFI membership and internally across our Teams. This has been reflected in the increase in member engagement through our Strategic General and Annual General Meetings, which saw a 40% increase in member engagement at this key strategic oversight level.

Member-Led Initiatives

Membership reviews provided us with an opportunity to focus on specific membership asks, including recognising:

» Professionals within our membership are a vital source of experience and insight for each other and for us, leading to the creation of a Personal Assistance Advisory Group, and a Delivery Service Advisory Group through the Health Advocacy Programme, the latter of which has been key to informing our direct representation through the Dialogue Forum.

» The immense challenges faced by changing workplaces within the disability sector, resulting in the provision of three dedicated Human Resource expert sessions on key areas of compliance concern. » The need for a renewed focus on quality and re-engagement with the Improving Quality programme.

» Crisis level recruitment and retention issues across the sector, leading to a dedicated Section 39 campaign through Advocacy and Policy, and wider involvement and representation across the sector.

» The growing need for collaboration to ensure sustainability of service delivery across our membership, resulting in a dedicated Personal Assistance Service Provider working group pilot programme.

» The need for member voices to be reflected at every level of our activities with dedicated policy expertise through the evolving Policy and Advocacy Forum, key worker engagement in our growing Self-Advocacy Programme, and an increase in the voice of the experts by lived experience guiding all aspects of our work including representation in Europe.

» A better understanding of the breath of DFI membership through an annual member survey, which will demonstrate the inherent value provided by DFI members across the country.

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7. Disability Equality Training

Our CPD accredited Disability Equality Training has gone from strength to strength in 2023 and continues to be a powerful factor in the development of self-advocacy in our member organisations.

We offer a range of comprehensive solutions designed to foster an inclusive and equitable work/social environments. Our unique approach involves cocreating training content with disabled persons and partnering with professional trainers who are experts by experience ensuring authenticity and relevance.

Utilising first-hand experiences to explore disability to reframe the learners thinking is part of our unique and innovative approach. Leveraging experiences of the experts offers a shared approach to disability inclusion that generates the best impact. Employing their many years of experience, our trainers have created an enjoyable, informative and challenging workshop for delegates to attend. The training gives delegates a solid foundation in areas such as communication, appropriate language, types of disabilities, legislation, barriers for people with disabilities, accessibility, discrimination and creating an inclusive environment in the workplace.

Our disability training workshops helps businesses and organisations to feel empowered and confident when discussing disability, supporting or employing people with disabilities.

8. Communications

In 2023 we introduced a number of new communications initiatives and worked to grow our social media reach. Some of the projects we worked on in 2023 included:

The DFI Podcast

We launched The DFI Podcast on Spotify in February and published eight episodes in 2023 focusing on issues such as Cost of Disability, the retention and recruitment crisis, Budget 2024, Self-Advocacy, and an interview on the Wasted Lives report with Ombudsman Ger Deering.

Podcast Studio

In 2023 we worked with member organisations and self-advocates to make our podcasting studio available to them.

Website refresh

We conducted a refresh of our website with the new look home page going live in October featuring an enhanced section promoting the work that DFI does, a new Projects and Partnerships section and a new Member Newsfeed which highlights the advocacy and campaign work that our member organisations are engaged in.

Newsletters

The readership of our monthly newsletter and health update continued to grow in 2023. We also introduced two new quarterly newsletters – one on Community and Disability and one on Advocacy.

Member Spotlight

We have continued with our Member Spotlight feature where we profile new and existing members of DFI in interviews and podcasts.

Social Media

We had an overall reach on social media in 2023 of 1.5 million. We launched new profiles on Threads and Tik Tok and saw growth across all of our channels which also include Instagram, X (Twitter), Facebook and LinkedIn.

We have been lifting DFI off the written page into more imaginative multimedia content which included more than

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100 videos, storytelling and video shorts and enhanced visuals and design.

9. Corporate

Strategic Plan 2022–2025

Progress Reports were produced every four months on the implementation of our Strategic Plan. These were presented to our Company Members at our Strategic and Annual General Meetings.

Advocacy Plan 2023–2026

Our Three-Year Advocacy Plan was adopted at a Board Meeting on 14 September 2023.

Governance Compliance Code

DFI's board of directors approved our compliance with the Governance Compliance Code on 14 September 2023.

Appointment of new Auditors

We completed a tender and interview process for the provision of professional auditing services. 'Woods, Delaney and Partners Ltd T/A ND Audit and Advisory' were subsequently appointed as DFI's new Auditors by the Company Members at an Extraordinary General Meeting on 7 December 2023.

Revised Membership Fee Structure

A revised membership fee structure was approved by DFI's Board of Directors on 13 July 2023. The new structure generates membership fees based on an organisation's annual turnover rather than the number of staff. The rationale for this change is to provide equity for our member organisations in what they are being charged.

HSE Audit

DFI was included in the HSE audit programme of HSE funding agencies in 2022. During 2023 we provided the HSE with progress reports on our implementation of the recommendations detailed in the audit report.

Annual and Strategic Meetings

We held our AGM and our Strategic General Meetings as hybrid offerings in 2023. Topical issues looked at during these meetings included:

- » Section 39 bodies service continuity, staff recruitment and retention
- » Section 39 pay issue post the ICTU ballot,
- » Findings from DFI's Membership Survey on pay
- » The sustainability of voluntary organisations

Improving Quality

We successfully obtained the Improving Quality Foundation Level re-certification. We will be working towards applying for accreditation at Progression Level in 2024.

HR/Staff Development/Staff Wellbeing

The Board of Directors commenced the recruitment process for a new Chief Executive Officer in preparation for current Chief Executive Officer, John Dolan's, retirement in 2024. Principal Connections were selected as the external recruitment company to assist with this piece of work.

We developed a new Role Description template and updated all staff role descriptions.

We worked on addressing the top issues highlighted in our Staff Engagement Report which was developed by Quality Matters. The content of this report is based on an anonymous survey that all DFI staff had the opportunity to complete.

Our Wellbeing Committee organised four events for staff throughout the year.

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

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.

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

Francis Brennan
.....
Francis Brennan
Director

Date: 22/5/2024

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

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
.....
Michael Doyle
Director

Francis Brennan
.....
Francis Brennan
Director

Date: 22/5/2024

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-financialstatements/>. This description forms part of our Auditors Report.

Other matters

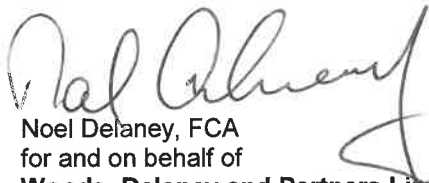
The financial statements of the Company for the year ended 31 December 2022 were audited by CLA Evelyn Partners (Ireland) Limited, Chartered Accountants and Statutory Auditors who expressed an unmodified opinion on those statements on 07 June 2023.

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

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

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
42 Grattan Street
Portlaoise
Co. Laois
R32 HR62

Date: 22/5/2024

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Restricted funds 2023 €	Unrestricted funds 2023 €	Total funds 2023 €	Total funds 2022 €
Income from:					
Donations and legacies	5	-	88,058	88,058	69,625
Charitable activities	6	284,051	1,330,146	1,614,197	1,620,978
Other activities	7	81,854	41,913	123,767	191,124
Total income		365,905	1,460,117	1,826,022	1,881,727
Expenditure on:					
Raising funds		-	5,758	5,758	3,162
Charitable activities		343,849	1,416,607	1,760,456	1,658,034
Governance costs	9	-	101,310	101,310	81,090
Total expenditure		343,849	1,523,675	1,867,524	1,742,286
Net movement in funds		22,056	(63,558)	(41,502)	139,441
Reconciliation of funds:					
Total funds brought forward		42,802	1,428,122	1,470,924	1,331,483
Net movement in funds		22,056	(63,558)	(41,502)	139,441
Total funds carried forward		64,858	1,364,564	1,429,422	1,470,924

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

The notes on pages 22 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 2023

	Note	2023 €	2022 €
Fixed assets			
Tangible assets	13	15,671	51,640
		<u>15,671</u>	<u>51,640</u>
Current assets			
Debtors	14	91,853	146,876
Cash at bank and in hand	21	1,480,970	1,476,955
		<u>1,572,823</u>	<u>1,623,831</u>
Creditors: amounts falling due within one year	15	(159,072)	(204,547)
Net current assets		<u>1,413,751</u>	<u>1,419,284</u>
Total assets less current liabilities		<u>1,429,422</u>	<u>1,470,924</u>
Total net assets		<u><u>1,429,422</u></u>	<u><u>1,470,924</u></u>
Charity funds			
Restricted funds	18	64,858	42,802
Unrestricted funds		1,364,564	1,428,122
Total funds		<u><u>1,429,422</u></u>	<u><u>1,470,924</u></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
Director

Date: 22/5/2024

The notes on pages 22 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 2023

	2023 €	2022 €
Cash flows from operating activities		
Net cash used in operating activities	11,356	47,211
Cash flows from investing activities		
Purchase of tangible fixed assets	(7,341)	(14,216)
Net cash used in investing activities	(7,341)	(14,216)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	4,015	32,995
Cash and cash equivalents at the beginning of the year	1,476,955	1,443,960
Cash and cash equivalents at the end of the year	1,480,970	1,476,955

The notes on pages 22 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 2023

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 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.

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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.

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.

2.4 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

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.6 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%

2.7 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 institution with whom the funds are deposited.

2.8 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.

2.9 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.

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.

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.12 Taxation

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

2.13 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.

2.14 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.

2.15 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.

2.16 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.

2.17 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 2023

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.

4. 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 €1,480,970 (2022: €1,476,955). In addition to these cash resources the company has already secured funding for the year 2024 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.

5. Income from donations and legacies

	Unrestricted funds 2023 €	Total funds 2023 €	<i>Total funds 2022 €</i>
Associated membership subscriptions	88,058	88,058	69,625
	<u>88,058</u>	<u>88,058</u>	<u>69,625</u>

In relation to prior year 2022, the income from donations and legacies amounting to €69,625 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 2023

6. Income from charitable activities

	Restricted funds 2023 €	Unrestricted funds 2023 €	Total funds 2023 €	<i>Total funds 2022 €</i>
Government grants (note 17)	284,051	1,330,146	1,614,197	1,620,978
	<u>284,051</u>	<u>1,330,146</u>	<u>1,614,197</u>	<u>1,620,978</u>

In relation to prior year 2022, the income from charitable activities amounting to €337,299 was in respect of restricted funds and €1,283,679 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.

7. Income from other activities

	Restricted funds 2023 €	Unrestricted funds 2023 €	Total funds 2023 €	<i>Total funds 2022 €</i>
Sundry income	81,854	41,913	123,767	191,124
	<u>81,854</u>	<u>41,913</u>	<u>123,767</u>	<u>191,124</u>

In relation to the prior year 2022, the income from other activities amounting to €131,970 was in respect of restricted funds and €59,154 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 2023

8. Expenditure on charitable activities

	Restricted funds 2023 €	Unrestricted funds 2023 €	Total funds 2023 €	Total funds 2022 €
Employee expenses / recruitment	-	36,630	36,630	16,293
Staff training	-	9,084	9,084	13,573
Membership support	-	1,217	1,217	1,076
Rent payable	-	160,993	160,993	170,651
Insurance	-	15,895	15,895	13,540
Light and heat	-	10,805	10,805	6,656
External resources, affiliation and development costs	62,989	132,741	195,730	234,411
Repairs and maintenance	-	14,108	14,108	10,209
Meeting expenses	-	9,131	9,131	4,771
Postage	-	1,984	1,984	229
Advertising	-	4,190	4,190	907
Telephone	-	10,822	10,822	10,081
Computer costs / General expenses	5,855	62,982	68,837	49,984
Health and safety	-	64	64	786
Wages and salaries	275,005	902,243	1,177,248	1,072,631
Bank charges	-	406	406	390
Depreciation	-	43,312	43,312	51,846
	<u>343,849</u>	<u>1,416,607</u>	<u>1,760,456</u>	<u>1,658,034</u>

In relation to prior year 2022, the expenditure on charitable activities amounting to €459,928 was in respect of restricted funds and €1,198,106 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 2023

9. Expenditure on governance costs

	Restricted funds 2023 €	Unrestricted funds 2023 €	Total funds 2023 €	<i>Total funds 2022 €</i>
Auditor's remuneration	-	12,100	12,100	12,300
Staff costs	-	72,605	72,605	66,847
Board strategy review	-	16,605	16,605	1,943
	<u>-</u>	<u>101,310</u>	<u>101,310</u>	<u>81,090</u>

In relation to prior year 2022, the expenditure of governance costs amounting to €81,090 was in respect of restricted funds.

10. 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:

	2023 €	2022 €
Salaries and other short term employee benefits	215,074	208,703
	<u>215,074</u>	<u>208,703</u>

DISABILITY FEDERATION OF IRELAND
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10. Key management personnel (continued)

	2023 €	2022 €
€60,000 - €69,999	1	-
€70,000 - €79,999	1	-
€80,000 - €89,999	1	1
€90,000 - €99,999	-	-
€100,000 - €109,999	-	-
€110,000 - €120,000	-	1
€120,000 - €129,999	1	-
	<u>1</u>	<u>-</u>

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

11. Wages costs

	2023 €	2022 €
Wages and salaries	1,037,661	888,384
Social security costs	99,517	84,564
Other pension costs	54,947	50,786
	<u>1,192,125</u>	<u>1,023,734</u>

The average number of persons employed by the company during the year was 23 (2022: 24).

12. Net incoming resources / (resources expended)

	2023 €	2022 €
This is stated after charging:		
Depreciation of tangible fixed assets	43,310	51,843
Auditors's remuneration	9,795	12,300
	<u>53,105</u>	<u>64,143</u>

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13. Tangible fixed assets

	Leasehold improvements €	Fixtures and fittings €	Office equipment €	Computer equipment €	Total €
Cost or valuation					
At 1 January 2023	244,541	31,749	20,254	166,078	462,622
Additions	-	-	-	7,341	7,341
Disposals	-	-	-	(1,515)	(1,515)
At 31 December 2023	<u>244,541</u>	<u>31,749</u>	<u>20,254</u>	<u>171,904</u>	<u>468,448</u>
Depreciation					
At 1 January 2023	207,285	31,508	18,040	154,149	410,982
Charge for the year	32,336	241	1,107	9,626	43,310
On disposals	-	-	-	(1,515)	(1,515)
At 31 December 2023	<u>239,621</u>	<u>31,749</u>	<u>19,147</u>	<u>162,260</u>	<u>452,777</u>
Net book value					
At 31 December 2023	<u>4,920</u>	<u>-</u>	<u>1,107</u>	<u>9,644</u>	<u>15,671</u>
At 31 December 2022	<u>37,256</u>	<u>241</u>	<u>2,214</u>	<u>11,929</u>	<u>51,640</u>

14. Debtors

	2023 €	2022 €
Due within one year		
Trade debtors	13,474	17,957
Other debtors	25,623	62,720
Prepayments and accrued income	52,756	66,199
	<u>91,853</u>	<u>146,876</u>

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15. Creditors: Amounts falling due within one year

	2023 €	2022 €
Trade creditors	38,844	41,561
Other taxation and social security	24,111	25,283
Obligations under finance lease and hire purchase contracts	1,912	3,040
Accruals	36,568	55,330
Deferred income	41,823	65,661
Other creditors	15,814	13,672
	<u>159,072</u>	<u>204,547</u>

16. Deferred income movement

	Balance at 1 January 2023 €	Received during the year €	Recognised during the year €	Balance at 31 December 2023 €
HSE Central (New Directions)	1,657	-	1,253	404
Meath Mental Health Facility	5,939	-	-	5,939
Assisted Funding Technology	2,000	12,000	5,276	8,724
Martin Naughton Memoir	10,000	-	6,000	4,000
EU UNIC	-	12,364	12,364	-
Community Foundation for Ireland	5,641	15,000	8,431	12,210
Social Partnership	-	30,144	30,144	-
SSNO	-	71,563	71,563	-
Wicklow County Council	-	39,000	39,000	-
HSE SD Services - Family Support Worker	2,285	-	-	2,285
HSE SD Services - Neurological Disabilities	554	39,318	32,000	7,872
DAF - Employment of people with disabilities	-	43,026	43,026	-
Galway City Council	389	-	-	389
Disability Participation Network	20,000	-	20,000	-
Create Project	9,000	-	9,000	-
Public Sector Duty Project	6,996	10,494	17,490	-
Garda Hate Crime	1,200	-	1,200	-
HSE Secondment	-	59,689	59,689	-
Contribution from MEPS	-	5,764	5,764	-
Sundry income	-	1,449	1,449	-
Campaigns	-	3,000	3,000	-
	<u>65,661</u>	<u>342,811</u>	<u>366,649</u>	<u>41,823</u>

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17. 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) Name of the grantor	b) Grant name	c) Purpose	d) Actual amount and term	e) Amount of grant recognised in 2023
Health Service Executive (HSE)	HSE Central	To assist with general running costs	€1,330,146 for the year 2023	€1,330,146
Minister of Rural & Community Development	Social Partnership Funding	Bridging funding scheme	€30,144 for the year 2023	€30,144
Pobal	Scheme to Support National Organisation	Bridging funding scheme	€71,563 for the year 2023	€71,563
Health Service Executive (HSE)	HSE Secondment	To facilitate transfer of temporary HSE employee	€59,689	€59,689
Health Service Executive (HSE)	New directions	To implement HSE's 12 pillars of supports and core values	€1,253 for the year 2023	€1,253
Pobal	Employment of people with disabilities	To provide people with disabilities with employment opportunities	€43,025 for the year 2023	€43,025

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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 2023
Irish Human Rights and Equity commission	Building capacity on the public sector duty for DFI and its Member Organisations	to deliver capacity building, training and education on the public sector equality and human rights duty	€17,490 for the year 2023	€17,490
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	€20,000	€20,000
Health Service Executive (HSE)	Strengthening disabilities services - Neurological disabilities	To map existing services provided by the voluntary sector for people living with neurological disabilities	€39,318 for the year 2023	€32,000
Community Foundation Ireland	Begin together fund	To provide educations and training programmes for the general public	€15,000 for the year 2023	€8,231
An Garda Síochána	Hate crime funding	To raise awareness in the public sector on the issue of hate crimes	€1,200	€656
Total				<u>€1,614,197</u>

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18. 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	-	-	472,191
	930,953	-	-	930,953
General funds				
General funds - all funds	497,169	1,460,117	(1,523,675)	433,611
Total unrestricted funds	1,428,122	1,460,117	(1,523,675)	1,364,564
Restricted funds				
Restricted funds - all funds	42,802	365,905	(343,849)	64,858
Total funds	1,470,924	1,826,022	(1,867,524)	1,429,422

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

	2023 €	2022 €
Net income/expenditure for the year (as per Statement of Financial Activities)	(41,502)	139,441
Adjustments for:		
Depreciation charges	43,310	51,844
Decrease in debtors	55,023	(76,614)
Decrease in creditors	(45,475)	(67,459)
Net cash provided by operating activities	11,356	47,212

21. Analysis of cash and cash equivalents

	2023 €	2022 €
Cash in hand	1,480,970	1,476,955
Total cash and cash equivalents	1,480,970	1,476,955

22. Analysis of changes in net debt

	At 1 January 2023 €	Cash flows €	At 31 December 2023 €
Cash at bank and in hand	1,476,955	4,015	1,480,970
Finance leases	(3,040)	1,128	(1,912)
	1,473,915	5,143	1,479,058

23. 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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24. Commitments under operating leases

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

	2023	<i>2022</i>
	€	€
Not later than 1 year	139,993	<i>128,900</i>
Later than 1 year and not later than 5 years	191,515	<i>331,508</i>
	<u>331,508</u>	<u><i>460,408</i></u>

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

