

**ENABLE IRELAND DISABILITY SERVICES**  
**(A Company Limited by Guarantee)**

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

We hereby certify that the attached are a true copy of the financial statements laid or to be laid before the company's Annual General Meeting.

\_\_\_\_\_  
Director: Mr. S. Haughey

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Secretary: Ms. N. Dempsey

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## **DIRECTORS AND OTHER INFORMATION**

<b>DIRECTORS:</b>	Mr. S. Haughey	Mr. B. Murphy (Appointed on 15 September 2022)
	Mr. T. Landers	Mr. M. Berkery
	Ms. M Breen	Mr. D Duggan (Resigned on 19 May 2022)
	Mr. L Mullins	Ms. G. Lacey
	Mr. J. Bergin	Ms. E. Barry
	Mr. S. Houston	Mr. J. McCarthy
	Mr. A Browne	
<b>SECRETARY:</b>	Ms. Noreen Dempsey	
<b>CHIEF EXECUTIVE:</b>	Mr. John O’Sullivan	
<b>SENIOR MANAGEMENT:</b>	Noreen Dempsey – Director of Finance & IT Theresa Compagno – Director of HR & Corporate Affairs Mary Fox – National Director of Services	
<b>BANKERS:</b>	Allied Irish Banks plc. Bank of Ireland plc	
<b>INVESTMENT ADVISORS:</b>	FBD Investment Services	
<b>AUDITORS:</b>	RSM Ireland, Statutory Audit Firm, Trinity House, Charleston Road, Ranelagh, Dublin 6.	
<b>SOLICITORS:</b>	Arthur Cox & Co., Dublin. Martin A. Harvey & Co., Cork.	
<b>REGISTERED OFFICE:</b>	Unit 32F, Rosemount Park Drive, Rosemount Business Park, Ballycoolin Road, Dublin 11.	
<b>REGISTERED NUMBER:</b>	13909	
<b>CHARITY NUMBER:</b>	4908	
<b>CRA NUMBER:</b>	20006617	

## **DIRECTORS' REPORT**

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

The financial statements have been prepared in accordance with company law and the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – Charities SORP (FRS102) as published by the Charity Commission for England and Wales, who are recognised by the Financial Reporting Council (FRC) as the appropriate body to issue SORP's for the charity sector. Financial reporting in line with SORP is considered best practice for charities in Ireland

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Enable Ireland Disability Services is a company limited by guarantee under the Companies Act 2014. Under the Companies Act 2014, there is a requirement to have the words Company Limited by Guarantee added to the end of the company name unless exemption is granted under Section 1180 of the Act. This exemption is in place for the company. Our main governing document is our Memorandum and Articles of Association; last amended on 4<sup>th</sup> July 2011. The company is led by its Board of Directors. The day to day management of the company is delegated to the Chief Executive (John O'Sullivan) in accordance with the rules as set out in the company's Constitution.

Enable Ireland operates to high standards of governance with a focus on continuous development and improvement. The Board has adopted '*The Governance Code – A Code of Practice for Good Governance of Community, Voluntary and Charitable Organisations in Ireland*'. Enable Ireland has also signed up to '*The Statement of Guiding Principles for Fundraising*', '*The Dochas Code of Conduct*', '*The Code of Conduct for Trustees*' and '*The Code of Charity Retailers 2013-2014*'.

### **Appointment of directors**

Directors are appointed to the Board on the basis of the skills and experience required by the Board.

Unless and until otherwise determined by the Directors the number of Directors shall not be less than six or more than thirty.

In accordance with Articles 45 and 46 of the company's Articles of Association, Directors are appointed to the board by the General Meeting or through co-option by the Board.

In accordance with the company's Articles of Association,

- the Adult Services Users' Advocacy Group recognised by the Board shall be entitled to nominate one person, other than employees to the Company, to be a Director, who will be co-opted by the Board,
- four Health Service Executive (HSE) regions recognised by the Board shall be entitled to nominate four persons (One person for each region), other than employees of the Company, to be Directors, each of whom will be co-opted by the Board,
- any person co-opted as a Director shall serve for a period of three years commencing with the date of his or her appointment and terminating at the Board meeting next following the third anniversary thereof, at which time his or her replacement, nominated and co-opted in accordance with this Article, shall take his or her place on the Board,
- the Adult Services Users' Advocacy Group Director nominated and co-opted by the
- Board shall be eligible to serve only one further three-year term if re-nominated but may be re-nominated again after an interval of not less than three years and again serve for up to two terms of three years,

- directors nominated and co-opted by the Board from the four HSE regions may serve only one three-year term and may not be re-elected.

Article 46 of the company's Articles of Association states that:

The Directors, other than those appointed pursuant of Article 45, shall each be appointed or co-opted for a three-year period. At the first Board Meeting of the Company following the adoption of these Articles those Directors who have been in office for a period in excess of three years, including the period prior to the adoption of these Articles, retired from office, and at the equivalent Board Meeting in each subsequent year, each Director (other than those appointed in pursuant of Article 45) who had been in office for a period in excess of their years retired from office. A retiring Director shall be eligible for re-election by the members.

In the event that a Director is co-opted to the Board of Directors (other than pursuant of Article 45) after the Board Meeting held in each year at which Directors retire if due to do so, then the three year period during which such a Director shall hold office shall not begin to run until the equivalent Board Meeting in the following year, provided that the appointment of such Director is confirmed by the Board at the said Board Meeting.

All new Directors attend an induction program to ensure understanding of the role of Director under the Companies Act 2014. Induction provides an overview of the history of Enable Ireland, its structure, mission and strategy. This induction includes a session with the CEO of the organisation followed by an information session with the National Director of Services.

### **Risk management**

The exposure to risk arising out of the pandemic was far reaching – from employee health, to keeping service owners and service users safe, to supply chain disruption, to rapidly changing government advice and regulations. Enable Ireland had to focus on the main scenarios that could most impact on the company. We updated our crisis management and business continuity plans with an emphasis on service owners and service users, employees, stakeholders and business assets and continue to deliver services in line with Public Health Advice.

Enable Ireland is dependent on State Agencies, voluntary contributions and fundraising and any curtailment in these sources could have a significant impact on our services. The major operational risks centre on the consistent delivery of quality services to people with disabilities in a safe environment for both the individual and Enable Ireland staff and these risks are addressed through comprehensive training as well as documented policies and procedures.

The Board has overall responsibility for the systems of risk management. Their aims are to safeguard the assets of Enable Ireland, to maintain the financial and operational integrity of the company and to ensure that Enable Ireland operates in a transparent manner in accordance with best practice and good governance. The diverse composition of the Board, with members from a wide variety of business backgrounds and sectors is intended to provide the company with a broad range of views and expertise.

The Board considers the management of risk in the company as a key part of adhering to good corporate governance and ensuring that all risks are managed and mitigated appropriately.

Enable Ireland operates to high standards of governance with a focus on continuous development and improvement. The following committees are instrumental in maintaining these:-

**Audit Committee** - To ensure that accurate financial statements are prepared and that a sound system of internal control is in place. The Committee is responsible for overseeing the internal and external audit arrangements and processes.

**Finance Committee** - Assists the company in overall financial management as well as advising the Board of Directors in determining whether they, and the Management, are discharging their respective responsibilities for financial reporting and corporate governance.

**Risk Committee** - Has responsibility for identifying and understanding the risks facing the organisation; establish the risk appetite of the organisation and develop and review the Risk Policy for adoption by the Board.

**Remuneration Committee** - Has delegated responsibility from the Board for setting the remuneration of the Chief Executive and Senior Management.

**Joint Finance and Risk (Covid 19) Committee**– Reviews the ongoing impact of Covid-19 on all aspects of Enable Ireland’s activities including staff welfare and provides oversight of the adequacy and effectiveness of the organisation’s responses in this regard facilitating the implementation of appropriate strategies to maintain activities in a safe way and mitigate risks. On 3 May 2022 this committee reverted back to the substantive committees of Finance and Risk.

**Governance and Nomination Committee** – To lead the organisation regarding governance and director nomination and rotation process.

Clinical governance, as part of an overall organisational governance strategy, is a critical aspect to the practices of the organisation. Clinical governance is a framework to continuously monitor and evaluate the services being delivered in order to provide for and safeguard the highest standards of service delivery. Underpinning this is a commitment by Enable Ireland to ensure that organisation policies are communicated to all staff, are implemented to the highest standard in terms of practices and behaviours and are reviewed on an ongoing and continuous basis.

### **Relationships between Charities**

Enable Ireland has close working relationships and is a member of the following organisations for the purpose of pursuing its charitable objectives:

- Disability Federation;
- The Charities Institute;
- National Disability Services Association
- The Wheel.

In addition, Enable Ireland has a close working relationship with the Federation of Voluntary Bodies

## **OBJECTIVES AND ACTIVITIES**

### **Mission Statement**

To work in partnership with those who use our services to achieve maximum independence, choice and inclusion in their communities.

## **Public Benefit**

The Board has referred to the guidance on public benefit when reviewing the aims and objectives of the organisation and in planning future activities. In particular the Board considers how planned activities will contribute to the aims and objectives they have set. In 2022 Enable Ireland provided assessment, therapeutic, educational and family support services to 12,771 children (12,669 in 2021) and 359 adults (375 in 2021). These numbers are for the ‘active’ users at the year end. These services positively impacted the lives of these children and adults through the availability of qualitative and responsive person-centred services as outlined in the 2016 HSE Service Improvement Team report submitted by Enable Ireland.

## **Objectives**

The objective of the organisation is to provide comprehensive assessment, therapeutic and clinical intervention to people with disabilities and to enable those who use our services to achieve maximum independence, choice and inclusion in their communities by offering a range of services and supports of the highest quality, in line with the needs and wishes of the service users within the resources available.

This incorporates the development of services for children and adults in their local areas. These services are delivered by interdisciplinary teams and include medical consultancy, therapy (speech, physiotherapy, occupational), psychology, social workers, supported employment, assistive technology, social skills, nursing, seating, orthotics and preschool, primary and secondary education.

Services are provided at 46 locations and in the community, the larger of which are; in Dublin (Sandymount, Tallaght, Crumlin and Dun Laoghaire), Wicklow, Cork, Clare (Ennis), Galway, Kilkenny, Kildare (Naas), Limerick, Kerry (Tralee), Meath, Cavan, Monaghan, Mayo and North Tipperary.

## **Aims**

Our aim during 2022 was to maintain services to service users and service owners in a safe environment while adhering to government advice and the restrictions implemented to combat the pandemic. New ways of working adopted at the start of the pandemic continued and every effort was made to deliver essential respite, residential and family support services. Enable Ireland continued to reduce costs whenever possible through procurement and initiatives aimed at minimising the effects of significant increases in costs such as insurance and I.T. support services. However, our focus from for the year on was to maintain and deliver as many services as possible to our service users and service owners.

In order to maintain the level of service which Enable Ireland delivers, it must continue to raise income from its Commercial Division and fundraising activities. In the year ended 31 December 2022, we returned to a more normal level of activity in our shops as restrictions imposed by the pandemic were lifted. Enable Ireland transferred from its Commercial Division, fundraising and ancillary income, which is referred to in the financial statements as Unrestricted Development Fund, €302,592 (2021: €101,358). This transfer was necessary in order to deal with the shortfall between the income received from the HSE and other agencies to fund the services versus the cost of running these services. Since inception, Enable Ireland Disability Services has continuously funded service-related activities from its commercial, fundraising and ancillary income resources. In the period 2006 - 2021, Enable Ireland transferred funds of €19,628,963 to support service activities not funded by the HSE and other agencies. These sources of income are vital in delivering our services and we would like to thank everyone who helped in this area.

The company’s 23 charity shops are the cornerstone of our Commercial Division. In 2022 this division employed 59 Community Employees (CE) and 80 volunteers in our shops.

## **Strategy**

During 2022 Enable Ireland launched its Strategic Plan for 2022-2025. This plan is underpinned by six strategic priorities: Partnering, Development, People, Advocacy, Sustainability and Leadership. These priorities together with our values of Trust, Inclusion, Person-Centredness, Creativity and Excellence guide our work with all our stakeholders and will continue to do so over the tenure of the plan. In developing our Plan, we consulted widely with all our stakeholders, and we reflected on the learning from our experiences in delivering services throughout the Covid 19 pandemic. We believe that this Plan reflects the many voices and opinions expressed. This plan will be monitored through our use of the Balanced Scorecard and through regular reporting to the Board of Enable Ireland.

Over the next three we will continue to seek to improve the quality of life of service owners, children and families and guided by our six strategic priorities we will continue to invest in our people and our infrastructure so as to grow and improve our services while ensuring we operate to the highest standards of governance.

Sustainable funding is key to maintaining existing service levels and the further growth and development of new services. As an organisation that is 88% funded by the State, we are challenged to raise additional funds each year to meet the cost of providing services. We will work to grow and diversify sustainable income streams during the life of this plan.

## **Equality**

Enable Ireland recognises that all citizens have equal rights and ensures that all its stakeholders are treated in an objective manner which is just and fair. The organisation promotes fairness in accordance with quality of opportunity and equitable access to services for all service users.

Enable Ireland is also committed to equal opportunity of employment and all employment policies, procedures and practices are based on merit, qualifications and abilities, Employment and recruitment practices are not influenced or affected by an individual's religion, gender, marital status, race, colour, nationality or ethnic or national origins, family status, sexual orientation, disability, age or membership of the Traveller Community.

Employees of Enable Ireland bring a range of skills, talents, diverse thinking to the organisation. Enable Ireland is committed to creating a positive working environment whereby all employees are respected, valued and can reach their full potential. Our aim is to develop the workforce of Enable Ireland which reflects the diversity of service users, and which is strengthened through accommodation and valuing difference perspectives ultimately resulting in improved service user experience.

## **REVIEW OF ACTIVITIES FOR THE FINANCIAL YEAR**

2022 saw the launch of Enable Ireland's Strategic Plan 2022 – 2025, outlining objectives for Children's Services, Adult Services and Corporate Services. It was also a year of transition for Enable Ireland, with the implementation of significant national change programmes in both children's and adult services, specifically Progressing Disability Services (PDS), New Directions and Time to Move On. Work continued to integrate our newly established Children's Disability Network Teams (CDNTs), welcoming significant numbers of new families into our services and establishing new governance structures across each Community Healthcare Organisation (CHO) region. This was a particularly difficult time for families, and we endeavoured to provide the best services possible notwithstanding the resource constraints experienced by the CDNTs. While the year saw Covid-19 restrictions lifted across wider society, the position in healthcare settings



remained unchanged and we continued to adhere to strict health and safety protocols to minimize the risk of spreading the infection to service users, service owners and colleagues.

As in previous years, Enable Ireland demonstrated full compliance with SORP, the Statement of Recommended Practices, Accounting and Reporting by Charities. A full report on the organisation's 2022 activities, including financial details and audited accounts, was submitted to the Charities Regulator (CR) in accordance with our obligations under SORP.

Enable Ireland completed and signed the HSE Service Arrangement Part 1 for the period January 2022 to 31 December 2022. In May 2022, Enable Ireland submitted the HSE Annual Compliance Statement (2021) for Section 39 Agencies. The Compliance Statement incorporates governance, internal codes of practice and financial frameworks. The action plan to achieve full compliance with HSE governance requirements remains fully on course.

Also in 2022, Enable Ireland successfully renewed its Triple Lock status with the Charities Institute of Ireland.

Enable Ireland submitted its Annual Return to the Charities Regulator in 2022 and maintained its Charities Regulatory Authority Governance Code Compliance Statement for the year.

Enable Ireland services, throughout 2022, continued bedding down the newly reconfigured Children's Services within the PDS programme.

We saw significant turnover and temporary vacancies in the newly appointed Children's Disability Network Managers (CDNM), recruited for each of the teams, which was challenging in maintaining consistency at this time of change. Of the 196 staff that came from other agencies to join Enable Ireland-led teams, 61 staff have since resigned and these vacant posts have transferred fully to Enable Ireland. Similarly, posts in other Lead Agencies, vacated by Enable staff were transferred permanently from Enable Ireland to the Lead Agency.

2022 also saw additional new development posts allocated to Enable Ireland CDNTs together with posts allocated to support children in special schools.

The numbers of children referred into the teams in 2022 was considerably higher than the numbers discharged. At the end of December 2022, the total number of children assigned to the 20 Enable Ireland-led teams was 12,771. This figure includes children currently in receipt of a service, children who transferred as active service users or who were on wait lists at point of re-configuration, and new referrals in the year.

Some children and families are continuing to experience delays and significant wait times as teams deal with very large caseloads.

Very significant challenges remain in relation to recruitment and retention of staff, expectations of families in context of limited resources, larger than predicted caseloads and accommodation.

Teams continued to develop innovative ways to provide some support to families. The national project for the development of video content and online resources was extended for a further year and we enhanced administrative support to the teams with the allocation of Administrator posts.

Work commenced on the development of family forums with a number of forum meetings held towards the latter end of the year.

Throughout, Adult Day Services returned to full capacity on site complemented by the ongoing delivery of the virtual service. This model of a blended service, combining centre based, and community-based activities, supported by a range of virtual content is welcomed by Service owners.

The Virtual Service secured funding from across each Director of Services regions for 2 part time posts to further develop and support the national co-ordination of the service and the service has been expanded to include the West. The service has also created employment opportunities for 20 Service Owners in part time roles.

Enable Ireland continued the development of new hubs within the local community throughout 2022. A new hub opened in Limerick City. We have expanded our service in the Mallow hub and identified premises in Thurles and East Cork and Cork City. New opportunities with access to other facilities for outreach services have been secured in Dublin.

Additional funding for transport was secured in a number of areas allowing the purchase of 22 new buses nationally.

The Strive project commenced in Clare to support five service owners in preparation for transition to independent supported living with support from HSE working with Enable.

Residential, Respite and Home Support services were resumed and delivered at pre pandemic levels throughout 2022. Work progressed on the purchase of a strip of land next door to Ard Na Mara respite service in Cork, which is required to develop a new percolation system.

Planning permission was received for the required extension to Harbour Lights residential service in Cork and the requisite funding was attained. This work will commence in 2023.

During 2022, we expanded overnight respite at Lavanagh House in Cork, Kilcar House in Carlow, and Teach Saoirse in Nenagh and we commenced an after-school respite service in Galway.

HIQA inspections were carried out in Kilcar House, Breakfree Lodge, Eden Lodge and Lavanagh House during 2022.

### **Assistive Technology**

€250,000 funding from the HSE Create grant was secured to develop an AT Passport, in partnership with DFI, Headway Ireland, St. John of God Services and Multiple Sclerosis Ireland.

As requested by therapists, the AT Loan Library was extended to enable the inclusion of non-Enable Ireland staff working on Enable Ireland-led PDS teams to avail of the AT equipment from the Loan Library.

Three AT staff members and three members of the Virtual Service attended the AAATE (Association for the Advancement of Assistive Technology) Conference in Lecco, Italy in July 2022. A total of six presentations were made by the team to an audience of 250 participants.

Enable Ireland's AT Department developed a Ukrainian resource document and an Enable Ireland Senior Psychologist presented at a webinar to assist all services supporting Ukrainian nationals

### **SeatTech**

Three conference presentations were delivered by SeatTech at the international European Seating Symposium (ESS) in June 2022.

SeatTech was awarded Best Oral Presentation at the Biomedical and Clinical Engineering Association of Ireland's 25th Annual Scientific Conference, for a podium presentation on: "Investigation of viability of 3D printing methodologies as a means of manufacturing custom contoured wheelchair seating".

## **Capital Projects**

A number of capital projects, which involved a combination building acquisition, planning, and building improvements and expansion were completed in 2022. These included:

- Commencement and progression of the building works and refurbishment at the Galway Children's Services building.
- Refurbishment works at McHale Park, Castlebar for the Mayo Service.
- Location of the CDNTs in CHO7 in Greenhills, Dublin.
- Purchase of land adjacent to Ard Na Mara, Cork.
- Harbour Lights, Cork; planning permission obtained for extension.
- Sale of Little Island, Cork was agreed with a specified 2023 date for handover to facilitate re location.
- Completion of the new premises at the Garden Centre, Sandymount.
- Remedial works were carried out on the hydrotherapy pools in Cavan and Kilkenny.
- Refurbishment/decoration work to the buildings in Navan and Dunshaughlin was completed.
- Completion of the works at Sandymount pool.
- Agreement was reached to purchase the premises at Eden Lodge, Ennis, Co Clare.
- Fire Safety upgrade was completed at Rathmore House, Co. Wicklow.
- Plans to extend the building at Belmont (North Tipperary) for the CDNT to include office/admin space was prepared for tender The HSE have allocated funding for this.
- Works were agreed and commenced for upgrade of the former Children's Services premises in Ballintemple to facilitate location of a hub.

Enable Ireland is fully committed to the Public Sector procurement regulations and strives to achieve value for money in the procurement of supplies and services essential to support its work in providing assessment, therapeutic and clinical intervention to people with disabilities in a cost effective and efficient manner. We participate fully in on-going initiatives of the Office of Government Procurement (OGP) and HSE procurement initiatives, focusing especially on achieving procurement savings, including the use of shared framework agreements for the provision of supplies and services. There is an active National Procurement & Energy Group in place in Enable Ireland, which is chaired by the Director of Finance and IT. During 2022 tendering processes were undertaken in respect of our new website design and also for capital projects in our Galway and Limerick services.

At Enable Ireland we understand the urgency with which society and businesses must address the impacts of climate change. As such, we are committed to minimising our impact on the environment. We acknowledge our role in the transition to the low carbon economy as well as the risks and opportunities that this presents. Through reducing and offsetting excess emissions, we aim to lower our year-on-year carbon footprint. Enable Ireland remains fully committed to implementing energy efficient practices throughout the organisation through careful management and continuous improvement of our environmental performance. We believe that good

environmental performance demonstrates high standards of corporate responsibility and generates cost saving opportunities. During 2022, lighting upgrades were undertaken in several locations.

Enable Ireland continued to report on its energy efficiency to the Sustainable Energy Agency Ireland (SEAI) throughout 2022.

At 31 December 2022, Enable Ireland's employee headcount was 1,357. The year was dominated by market trends in staff recruitment and retention, which created many challenges in all departments of the organisation.

Enable Ireland's Labour turnover in 2022:

- Overall labour turnover was **17%**.
- Overall labour turnover as a result of resignations was **14%**.
- Overall labour turnover for Therapy Grade in PDS was **26%**.
- Overall labour turnover for Therapy Grade as a result of resignations was **24%**.
- Over 50% of Therapy Grade leavers had less than 2 years' service.

This summary is a stark picture of the employment market and is reflective across the sector. It is clear that many of our recruitment and retention difficulties stemmed from pay inequity by virtue of Enable Ireland's section 39 status.

Enable Ireland operates a defined contribution pension scheme. The trustees of the pension scheme are Independent Trustees limited. The trustees include two member trustees and also two Enable Ireland board members who all play an active role in overseeing how the pension fund is managed and advocate for the provision of better, more transparent, and more accessible information for its members. Lane Clark Peacock act as Pension Consultants and Risk Broker to the scheme and were actively involved during 2022 implementing the requirements in respect of the additional responsibilities of trustees arising from the IORP II directive including a Governance Plan and numerous policies, all of which were approved by the Trustees. Lane Clark Peacock were also appointed to act as the Key Function Holder in respect of Risk. Align Advisory were appointed to act as Internal Audit Function holder following a tendering process which was overseen by a joint Enable Ireland-Trustee subcommittee. Both these appointments are in line with the requirements of IORP II.

Lane Clark Peacock were in attendance at all the Trustee meetings held during the year and gave detailed investment updates which would have included a comparison of the Zurich fund performance with their peers. In 2022, Zurich funds matched or outperformed their peers.

In line with our Strategic Plan, the Enable Ireland HR Department focused its energy on a number of business plans which included a National Recruitment, Retention & Succession Strategy. This includes plans for Recruitment & Selection digitalisation. We also phased out zero hours contracts and continued our National Wellbeing Strategy for 2022 and encouraged local committee initiatives across the country. We transferred the outstanding Cork payroll to HQ in an effort to streamline and create more administrative efficiencies.

Our Health & Safety function led on NIMS, accident and incident reporting and directed and guided the organisation to meet legislative requirements and best practice guidelines in all aspects of work activity. Our Head of Department fulfilled the role of HIQA provider nominee, as per regulations, for all our registered centres in an environment of an expanding regulatory framework. Across our Health & Safety and HIQA portfolios, we provided coordination and administrative support to the National H&S Advisory Committee, the H&S Competent Person Training Programme, the HIQA Group, the National Nurses Forum, and the National Risk Management Subgroup. We also provided an administrative and advisory role to the National Procurement Group.

Our Communications and Marketing function continued to build brand awareness across Services, Corporate, Fundraising and Commercial functions. We actively engaged employees in communications and supported the integration of new employees in CDNTs. We also created new monthly content for all communications channels across Services, Fundraising and Commercial divisions. Throughout 2022, we continued to represent Enable Ireland on the Board of the Neurological Alliance of Ireland (NAI).

In our Training, Quality & Research Department we took a lead role on the HIQA Internal Inspection programme and played an advisory role to Health & Safety Policy and HIQA groups. Onsite inspections resumed post-Covid restrictions. We also advised on relevant unplanned initiatives as presented by new legislation, or Covid 19 demands, as relevant. The training deliverables included the development and facilitation of mandatory, designated, and bespoke training packages as requested across the organisation. We oversaw and managed seven Ethics Research submissions, advised submitters, and provided secretariat to the Ethics Committee throughout the year.

Our Data Protection function ensures Enable Ireland's compliance with GDPR. This involved ongoing reviews of DPIA databases and privacy notices. We endeavoured to protect the culture of data protection and compliance obligations for the organisation in every aspect of our work. This was more complex due to the establishment of PDS for 20 teams and multiple partners. This work included minimisation and management of data breaches in accordance with policy.

We completed a review of suite of DP Policies & Procedures, Guardianship & Consent Policy (and others where required) to ensure alignment with PDS consent process. We also managed 59 Freedom of Information submissions. This was in addition to a number of Data Subject Access Requests, which were managed locally and advised on same.

The HRCA office managed nine complaints received in 2022, which were all addressed and concluded before 31 December 2022.

The HRCA department worked on a number of national initiatives to progress matters in relation to PDS, pay parity and a TUPE programme, all in continuous progress at year end.

2022 was a year that Enable Ireland's Fundraising Department was able to resume more traditional fundraising activities following the emergency phase of the Covid-19 pandemic. This enabled a return to previously successful in-person events, such as the Ladies Lunch in Cork. In-person events were married with online fundraising activities carried on from 2021. National Fundraising had continued success during this time with a focus on corporate and foundation fundraising.

The cost-of-living crisis presented challenges to our fundraising campaigns during 2022. Supporters and donors reported to us that they were feeling the effects of increasing costs across the board in energy, housing, services, etc.

Enable Ireland completed its 2022 Face-To-Face recruitment campaign with 658 donors recruited in total during the year. At the end of 2022 Enable Ireland had 3,540 live donors. Regular gifts from our donors are vital to our work as their reliability enables us to fund our day-to-day services as well as planning efficiently for the future for those in our care.

National Fundraising continued to have success in securing corporate support for our services. Enable Ireland's partnership with Applegreen raised over €144,000 during 2022, €54,000 of which came from a successful €1 customer till donation campaign in November. A particular highlight of our partnership during 2022 was the Enable Ireland show garden at *Bord Bia Bloom*, sponsored by the Applegreen Charitable Fund. The garden received highly positive national media coverage for Enable Ireland and Applegreen. 2022 marked the end of our successful three-year partnership with Applegreen, which raised €389,661 to support projects in our respite and children's services which will benefit service users and their families for many years to come.

Enable Ireland had a successful application to The *Late Late Toy Show* Fund, managed by the Community Foundation for Ireland, and received €75,000 towards our Galway Services development.

Horizon Therapeutics continued its support of Enable Ireland into 2022, with €25,000 donated. This gift from Horizon will help fund Enable Ireland's respite services for children and families in Leinster and the Northeast. 2022 also saw Enable Ireland and Horizon Therapeutics formalise our partnership. The company has donated €77,500 to Enable Ireland to support a number of projects in Dublin, Galway, and Leinster.

CNP Santander Insurance continued its strong support for our services with another €12,000 raised in support of our Galway Services refurbishment. CNP Santander funding is going towards the kit-out of the AT Room in Galway Services.

2022 underlined the importance of Fundraising income for unfunded or part-funded capital projects within Enable Ireland. Corporate and foundation support helped to fund projects in Dublin, Galway, Wicklow, and Cork, as well as equipment in services across the country.

Our 'Friends of Enable Ireland' network continued to grow during 2022 with over 1,955 Friends in our network. The Friends' network is a great way to share information, campaigns and events with families, staff, and supporters.

Enable Ireland received over €72,311 in online donations via our website and online fundraising platforms. Online fundraising activities remain an important part of our fundraising income mix, and we are very grateful to the many families, friends and supporters who took on outdoor challenges, fun events, and activities during the year.

TK Maxx fundraising for Enable Ireland for their financial year 2022 came to €84,971, which will be accounted for in the Enable Ireland's 2023 financial statements when it is received. Our partnership saw continued success with dual branded TK Maxx and Enable Ireland merchandise in their stores, Disney/Pixar products, and customer donations (in-store and online). Clothing donations in TK Maxx stores saw an increase on the previous year, as more normal customer donation patterns returned, with €86,000 being raised from TK Maxx customer bags. This brings the 2022 partnership total to €171,000. TK Maxx and Homesense are core corporate supporters of Enable Ireland's children's services and have a hugely positive effect on the lives of children in our services and their families.

In the Commercial Division, 2022 was the first year in three years where there were no Covid closures. This brought a much-needed consistency to trade.

It was a challenging year that saw a huge increase in the cost of living, which no doubt affected sales.

Acquiring quality stock also remained a massive challenge and we worked closely with our contacts to source new stock donations wherever possible thereby helping to increase sales.

During 2022 we expanded and developed our social media footprint and strengthened our call sustainability credentials through use of video and linking in with preloved thrifters and bloggers wherever possible.

Trade has been robust and in the second half of the year where we saw an increase in sales, particularly in the east region.

Staff recruitment and retention remained high on the Commercial agenda, as in all parts of the organisation. Like many organizations, we struggled to fill vacancies and some shops were required to operate reduced opening hours. We executed and delivered a retail salary review, which included a strong plan for career progression and ability to enhance earnings. This is part of our investment in our staff to ensure that we have the skills in-house to continue to grow and develop the business.

In the last quarter of 2022, we identified new locations to expand our cohort of shops, and these are now firmly underway.

During 2022, an external company was engaged to complete a review of Enable Ireland's IT strategy that benchmarked the IT Department's resources against comparable companies in the not-for-profit sector to confirm that Enable Ireland has the required technical resources to ensure the successful implementation of the IT strategy.

The IT Department implemented the findings of this review and completed the recruitment of two senior roles in the department to manage strategic projects and the company's IT Service requirements. Other recruitments that commenced in 2022 include roles in cyber security, IT Support and ISO quality management.

Work commenced during 2022 to migrate Enable Ireland's datacentre to Microsoft Azure. Prior to migration to Azure all national servers had to be consolidated and upgraded to the latest software levels. IT developed a site on SharePoint Online for the national HR team to host all Enable Ireland employee files. This allows employee records to be securely accessed by the HR team from any location. To date approximately 800 employee files have been migrated to the Cloud. Enable Ireland's IT network has been expanded to include a new site in Arklow and some new Adult Hubs. A new network solution has also been developed for the Adult Services Hubs that will improve access and cyber security. A new solution was also implemented to improve data integrity by backing up Cloud data to Microsoft Azure.

Also, during 2022, the upgrading from Windows 7 to Windows 10 was completed across all centres. Docking stations were deployed to facilitate hybrid working. Meeting room video conference systems were deployed in Head Office and Cork Children's Services to facilitate group meetings on Teams.

The IT team has completed the development of a suite of GoldMine reports to assist with a return of Service User information to HRB and also to assist the Enable Ireland CDNMs to complete their monthly HSE KPI reports.

Nostra Security and Compliance completed an assessment of Enable Ireland IT Cyber security systems to assess our current cyber security and risk status. The report's key recommendations will be fully implemented when the newly appointed cyber officer takes up their role in Quarter 2 2023.

The IT team successfully completed the final ISO27001 maintenance audit in mid-December 2022.

### **STATE FUNDING**

For the financial year-ending 31 December 2022, grants received from the HSE and from other agencies amounted to €60.5m. This represents 88% of the company's income in 2022.

Because of the level of grants, we receive from the State any material reduction in funding will have a material effect on the level of service we can deliver to our Service Users. The level of funds generated from our Commercial Division will also have a material impact on the level of service the company can deliver.

### **FINANCIAL REVIEW**

In 2022, Enable Ireland generated net incoming resources of €2.8m. This compares to €1.36m in 2021.

Services Activities generated a deficit of €0.3m (2021: deficit €0.1m). This deficit has been funded by surpluses generated in Unrestricted Activities which incorporates surpluses generated from our Commercial and Fundraising activities and from Reserves.

The main headlines for 2022 are as follows:

- Overall, costs increased by €6.4m. Staff costs overall increased by €4.9m which can be attributed to the full year effect of Phase 3 of Pay restoration, additional posts transferred from other agencies arising from P.D.S and of €0.94m in agency costs.
- The company continues to maintain tight control over the running costs of the organisation however, non-pay costs increased by €1.5m the bulk of which can be attributed to additional running costs arising from the twenty PDS teams for which Enable Ireland is the lead agency.
- Overall income has increased to €68.9m (2021: €61.12m) the majority of which relates to the overall increase in Restricted Income to €61.7m (2021: €55.6m). Unrestricted income increased from €5.44m in 2021 to €7.24m in 2022. The bulk of this increase (€1.5m) can be attributed to the shops returning to more normal levels of activity with the easing of restrictions relating to the Pandemic.
- Capital Expenditure of €1.35m was incurred in 2022 (2021: €1.47m) the bulk of which related to the purchase of vehicles and refurbishment of our Galway service centre in addition to minor capital infrastructure building projects in Sandymount.
- The company's cash reserves increased by €3.72m during the year ended 31 December 2022. (Increased in 2021 by €3.08m)

As noted above the company recognised a surplus of €2.8m during the year ended 31 December 2022 and had net current assets of €7.41m at that date.



## **INVESTMENT POLICY**

The company has an Investment Fund which is designated for future Capital development within the company. As on 31 December 2022 the value of the investment is €1.29m. The Investment Fund is managed by FBD Investment Services and there are no restrictions on the company's powers to invest.

The Fund Manager is expected to provide monthly reports to the Chief Executive and Director of Finance and IT with whom they will meet on an annual basis. The Finance Committee have decided that they will meet with the Fund Manager annually or at their discretion.

The continuing strategy is to maximise the investment with an acceptable level of risk in order to meet the company's on-going needs. The Fund manager is instructed to endeavour to achieve long-term growth of both capital and income in order to provide for future capital development projects within the company. A written policy outlining the Charity's position on the ethical and moral principles to be followed has been supplied to FBD Investment Services and to the Finance Committee. Investments are never made in activities that conflict with the objectives of the Charity. Advice is sought from the Fund Manager before the Finance Committee embarks on any programme involving significant financial investment.

## **RESERVES POLICY**

Given the nature of the company's work and the unpredictability on the level of future grants from the HSE and other State Agencies 88% of total Revenue in 2022 (89% of total Revenue in 2021), the directors believe that the level of free reserves should be kept at a sustainable level in order to cover unforeseen reductions in State grants over the next few years.

The directors are of the opinion that the policy provides necessary flexibility to cover temporary shortfalls in income resources, adequate working capital to cover core costs and possible volatility in the stock markets. It is considered important to provide a buffer to cover unforeseen emergencies thus giving necessary time for the implementation of specific action.

## **ACCOUNTING RECORDS**

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of Companies Act 2014 with regard to the keeping of accounting records are as follows: they are kept on a continuous and consistent basis from one financial year to the next to enable the appropriate financial information including the income and expenditure account, statements of financial activities, balance sheets and statement of cash flows, to be readily extracted as and when required for the purposes of managing the company's affairs and for audit purposes. The company maintains its accounting records at its place of business, primarily at Unit 32F, Rosemount Park Drive, Rosemount Business Park, Ballycoolin Road, Dublin 11, and also at other centres throughout the country.

## **STATEMENT ON RELEVANT AUDIT INFORMATION**

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

(a) so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and

(b) each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

#### **STATEMENT OF COMPLIANCE**

The Directors of the company;

- Acknowledge that they are responsible for securing the company's compliance with its relevant obligations; and
- Confirm that the following have been done:
  - a) The drawing up of a statement setting out the company's policies (that, in the director's opinion, are appropriate to the company) respecting compliance by the company with its relevant obligations;
  - b) The putting in place of appropriate arrangements or structures that are, in the director's opinion, designed to secure material compliance with the company's relevant obligations; and
  - c) The conducting of a review, during the financial year, of any arrangements or structures that have been put in place.

#### **EVENTS SINCE THE BALANCE SHEET DATE**

There were no events since the balance sheet date that would require disclosures or amendment to the financial statements.

#### **FUTURE DEVELOPMENTS**

The Directors expect the general level of activity to continue and develop for the foreseeable future.

#### **TRANSACTIONS INVOLVING DIRECTORS**

There were no contracts or arrangements in relation to the business of the company in which the directors had any interest, as defined in the Companies Act 2014, at any time during the financial year ended 31 December 2022.

#### **RELATED PARTY TRANSACTIONS**

There were no related party transactions during the financial year ended 31 December 2022.

#### **POLITICAL DONATIONS**

No political donations have been made by the company.

**AUDITORS**

RSM Ireland Business Advisory Limited t/a RSM Ireland have expressed their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act, 2014.

**ON BEHALF OF THE BOARD**

\_\_\_\_\_  
**CHAIRMAN AND DIRECTOR: MR. S. HAUGHEY**

**DATE:**

\_\_\_\_\_  
**DIRECTOR: MR. J. BERGIN**

**DATE:**

**ENABLE IRELAND DISABILITY SERVICES**

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

**Statement of Directors Responsibilities**

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and Charities SORP (FRS102) "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in Charities SORP (FRS102);
- Make judgements and 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 directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board:

\_\_\_\_\_  
Chairman and Director: Mr. S. Haughey

\_\_\_\_\_  
Director: Mr. J. Bergin

**Date:**

**Date:**

## **Independent Auditors' Report to the Members of Enable Ireland Disability Services**

### **Opinion**

We have audited the financial statements of Enable Ireland Disability Services for the financial year ended 31 December 2022, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including the summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish Law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

In our opinion, the financial statements:

1. give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2022 and of its surplus for the year then ended; and
2. have been properly prepared in accordance with the relevant reporting framework; and
3. have been properly prepared in accordance with the requirements of the Companies Acts 2014.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) and applicable law. Our responsibilities under those standards are described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are

required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matter prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, we report that:

1. in our opinion, the information given in the director's report is consistent with the financial statements; and
2. in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014.

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

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

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

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

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

### **Responsibilities of directors for the financial statements**

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

In preparing the financial statements, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

### **Auditor's 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 auditor's 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.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

1. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
2. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
3. Conclude on the appropriateness of the director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
4. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **The purpose of our audit work and to whom we owe our responsibilities**

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

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**Niall May**  
**For and on behalf of**  
**RSM Ireland**  
Statutory Audit Firm  
Trinity House  
Charleston Road  
Ranelagh  
Dublin 6

**Date:** \_\_\_\_\_

**ENABLE IRELAND DISABILITY SERVICES**

**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**ENABLE IRELAND DISABILITY SERVICES**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022 (continuing operations)**

	<u>Notes</u>	<u>Restricted Capital Fund</u> €	<u>Restricted Services Fund</u> €	<u>Unrestricted Development Fund</u> €	<u>Totals 2022</u> €	<u>Totals 2021</u> €
<b>INCOMING RESOURCES</b>						
<b>Incoming Resources from Generated Funds</b>						
<b>Voluntary Income</b>						
Donations	4	306,714	-	533,450	840,164	513,307
<b>Activities for generating funds</b>						
Commercial and fundraising	2 (a)	-	-	6,503,762	6,503,762	5,090,696
Investment income	2 (b)	-	-	322	322	55
<b>Incoming Resources from Charitable Activities</b>						
Health Service Executive grants		1,473,510	56,938,093	-	58,411,603	51,408,301
Grants from other agencies	3	-	1,909,975	191,519	2,101,494	3,013,378
Other income		-	1,089,380	-	1,089,380	1,075,594
<b>Other Incoming Resources</b>						
(Loss) on disposal of fixed assets	6	-	-	11,500	11,500	19,671
<b>Total Incoming Resources</b>	17	1,780,224	59,937,448	7,240,553	68,958,225	61,121,002
<b>RESOURCES EXPENDED</b>						
<b>Cost of generating funds:</b>						
Fundraising costs	5	-	-	631,953	631,953	928,559
Commercial division	5	35,021	-	3,532,608	3,567,629	3,064,835
<b>Total cost of generating funds</b>		35,021	-	4,164,561	4,199,582	3,993,394
<b>Charitable Expenditure:</b>						
<i>Costs of activities in furtherance of the charity's objects:</i>						
Disability services	5	1,572,834	58,017,206	136,157	59,726,197	54,011,769
Management & administration including governance costs	5	-	2,222,834	-	2,222,834	1,757,044
		1,572,834	60,240,040	136,157	61,949,031	55,768,813
<b>Total Resources Expended</b>	17	1,607,855	60,240,040	4,300,718	66,148,613	59,762,207
<b>Net Incoming Resources Before transfers and other recognised gains and losses</b>		172,369	(302,592)	2,939,835	2,809,612	1,358,795
Transfer between funds	9	-	302,592	(302,592)	-	-
<b>Net Incoming Resources Before other recognised gains/losses</b>		172,369	-	2,637,243	2,809,612	1,358,795
Total funds at beginning of year		26,720,448	(12,615,977)	38,762,692	52,867,163	51,508,368
<b>Total funds at end of year</b>	17&18	26,892,817	(12,615,977)	41,399,935	55,676,775	52,867,163

The notes on pages 25 to 42 form an integral part of the financial statements.

**DIRECTOR:** \_\_\_\_\_

**DIRECTOR:** \_\_\_\_\_

**DATE:** \_\_\_\_\_



**ENABLE IRELAND DISABILITY SERVICES**

**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**ENABLE IRELAND DISABILITY SERVICES**

**BALANCE SHEET AS AT 31 DECEMBER 2022**

	<u>Notes</u>	<u>2022</u> €	<u>2021</u> €
<b>ASSETS EMPLOYED</b>			
Fixed Assets	10	50,131,485	50,579,076
Investments	11	1,295,101	1,295,101
		<u>51,426,586</u>	<u>51,874,177</u>
<b>CURRENT ASSETS</b>			
Stocks	12	169,766	140,408
Debtors	13	6,357,963	5,616,079
Cash at bank	14	14,131,139	10,406,293
		<u>20,658,868</u>	<u>16,162,780</u>
<b>CURRENT LIABILITIES</b>			
Creditors	15	(13,253,442)	(11,561,713)
<b>NET CURRENT ASSETS (LIABILITIES)</b>			
		<u>7,405,426</u>	<u>4,601,067</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>58,832,012</u>	<u>56,475,244</u>
<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>			
Long Term Bank Loans	16	(3,155,237)	(3,608,081)
<b>NET ASSETS</b>			
		<u>55,676,775</u>	<u>52,867,163</u>
<b>FINANCED BY</b>			
Restricted Services Fund	18	(12,615,977)	(12,615,977)
Restricted Capital Fund	18	26,892,817	26,720,448
Unrestricted Development Fund	18	41,399,935	38,762,692
<b>TOTAL FUNDS</b>		<u>55,676,775</u>	<u>52,867,163</u>

The notes on pages 25 to 42 form an integral part of the financial statements

The directors approved and authorised the financial statements for issue on \_\_\_\_\_.

\_\_\_\_\_  
DIRECTOR: MR. S. HAUGHEY

\_\_\_\_\_  
DIRECTOR: MR. J. BERGIN

**ENABLE IRELAND DISABILITY SERVICES****NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022****ENABLE IRELAND DISABILITY SERVICES****CASH FLOW STATEMENT AT 31 DECEMBER 2022**

	<u>Notes</u>	<u>€</u>	<u>2022</u> <u>€</u>	<u>€</u>	<u>2021</u> <u>€</u>
<b>NET CASH INFLOW</b>					
<b>FROM OPERATING ACTIVITIES</b>	19		5,614,879		4,739,029
<b>RETURNS ON INVESTMENTS AND SERVICING OF FINANCE</b>					
Investment income		322		55	
Interest and charges paid		(44,650)		(39,813)	
Realisation of investments					
<b>NET CASH (OUTFLOW) FROM RETURNS ON INVESTMENTS AND SERVICING OF FINANCE</b>			(44,328)		(39,758)
<b>CAPITAL EXPENDITURE</b>					
Purchase of tangible fixed assets		(1,356,349)		(760,555)	
Proceeds on sale of tangible fixed assets		11,500		19,671	
<b>NET CASH (OUTFLOW) FROM CAPITAL EXPENDITURE</b>			(1,344,849)		(740,884)
<b>FINANCING ACTIVITIES</b>					
Decrease in restricted creditors		-		(391,990)	
Decrease in long term bank loan		(500,856)		(486,033)	
Net cash outflow from financing			(500,856)		(878,023)
<b>INCREASE IN CASH</b>	20		<u>3,724,846</u>		<u>3,080,364</u>

## ENABLE IRELAND DISABILITY SERVICES

### NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

#### **1.A ACCOUNTING POLICIES**

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

##### **(a) Basis of preparation**

The financial statements have been prepared in accordance with company law and the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – Charities SORP (FRS102) as published by the Charity Commission for England and Wales, who are recognised by the Financial Reporting Council (FRC) as the appropriate body to issue SORP's for the charity sector. Financial reporting in line with SORP is considered best practice for charities in Ireland. As noted above, the directors consider that the adoption of the SORP requirements is the most appropriate accounting policy to properly reflect and disclose the activities of the organisation.

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

##### **(b) Going Concern**

The Company has prepared financial projections which indicate that, provided the Company trades in line with expectations, the Company will have sufficient funds to meet its liabilities as they fall due.

The directors have considered the trading position up to the date of approval of the financial statements, the projected statement of financial activities and cash flow requirements and the basis for the underlying assumptions in the projections and are satisfied that they are appropriate.

Accordingly, based on the above, the directors believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would result from the basis of preparation being inappropriate.

##### **(c) Fund Accounting**

###### Restricted Services Fund

This fund comprises of revenue grants received or receivable for the purpose of furtherance of the charity's objectives and are restricted based on specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to this fund, together with a fair allocation of management and support costs.

###### Restricted Capital Fund

The restricted capital fund comprises of capital grants received which have specific restrictions imposed by the donor. This fund is reduced each financial year by the depreciation charged on the assets purchased by the fund.

## ENABLE IRELAND DISABILITY SERVICES

### NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

#### Unrestricted Development Fund

The unrestricted development fund is financed by the company's retail shops profits, donations, ancillary income and other fundraising activities. This unrestricted development fund is expended on capital projects and in the furtherance of charity objectives. The application of the development fund is at the discretion of the charity subject to its object's clause and in accordance with written procedures.

#### **(d) Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the company is entitled to the income and the amount can be measured with reasonable accuracy and is certain. The following specific policies are applied to particular categories of income:

**Grant and service income:** Grant income from the HSE and other sources is credited when receivable to the Statement of Financial Activities. Expenditure and service-related grants are credited to the Statement of Financial Activities upon the recognition of the associated expense for which the grant was originally received.

Grants are deferred where the donor has imposed restrictions on the expenditure of resources which amount to pre-conditions for use.

**Capital grants:** Capital grants are recognised in the statement of financial activities when the underlying performance conditions are met.

**Fundraising income:** Fundraising income, including donations, is credited to the Statement of Financial Activities in the financial year in which it is received by the company.

**Trading income:** Income raised in the operation of the shops and garden centre is credited to the Statement of Financial Activities when received.

**Investment income:** Income earned on funds held on deposit is treated as unrestricted income and is credited when earned.

#### **(e) Resources Expended**

##### Charitable Expenditure

Disability Services	-	Comprises all direct expenditure incurred in providing services, including related payroll costs.
Management and Administration	-	Any other costs which cannot be treated as disability services costs or fundraising, and publicity costs are included within management and administration costs. These include office costs, professional fees and other administration salary costs

**ENABLE IRELAND DISABILITY SERVICES**

**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

Costs of generating funds

Expenditure directly related to the generating of funds includes:

Fundraising and Publicity - These represent the direct costs of fundraising and includes the salaries and other direct costs of fundraising staff.

**(f) Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation. No depreciation is provided on freehold land. The charge for depreciation is calculated to write down the cost of other fixed assets to their estimated residual values by equal annual instalments over their expected useful lives which are as follows:

Buildings	-	50 years
Motor Vehicles	-	4 years
Computer equipment	-	3 years
Leasehold Improvements	-	shorter of lease term or useful economic life
Equipment, fixtures & fittings	-	4 - 8 years.

Leasehold improvements are depreciated over the shorter of the duration of the lease and the useful economic life of the improvements.

The Directors review the value of land and buildings on a regular basis. These assets are reviewed taking account of their value in use to the company. On that basis the directors are satisfied that the service potential of the assets held by the company has not diminished, and therefore no provision for impairment has been made at 31 December 2022 (2021: Nil).

**(g) Stock**

Stock is valued at the lower of cost and net realisable value.

**(h) Investments**

Prize bonds are stated at cost, shares are valued at market value at the date of acquisition and investment funds are valued at the market value at the year end.

**(i) Pension Costs**

The company operates a defined contribution scheme. Contributions are charged to the Statement of Financial Activities in the financial year in which they fall due.

**(j) Income and Expenditure Account**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

**(k) Debtors**

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

**(l) Cash at bank and in hand**

Cash at bank and cash 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.

**(m) Creditors and provisions**

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**(n) Financial instruments**

The company 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 costs using the effective interest method.

**1.B KEY ESTIMATES AND JUDGEMENTS**

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

***Impairment of Trade Debtors***

The company trades with several customers on credit terms. The level of provision required is reviewed on an ongoing basis. At 31 December 2022, the total amount of trade debtors is €4,807,038 (2021: €4,214,545).

***Useful Lives of Tangible Assets***

Long-lived assets comprising primarily of buildings, leasehold improvements, fixtures and fittings, motor vehicles and computer equipment represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. Management regularly review these useful lives and change them if necessary, to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year. The net book value of Tangible Fixed Assets subject to depreciation at the financial year end date was €50,131,485 (2021: €50,579,076).

**ENABLE IRELAND DISABILITY SERVICES**

**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**2 (a) ACTIVITIES FOR GENERATING FUNDS**

	<u>2022</u> <u>Total</u> <u>Restricted</u> <u>€</u>	<u>2022</u> <u>Total</u> <u>Unrestricted</u> <u>€</u>	<u>2022</u> <u>Total</u> <u>€</u>	<u>2021</u> <u>Total</u> <u>€</u>
Community Fundraising	-	146,832	<b>146,832</b>	1,238,177
National Fundraising	-	1,485,369	<b>1,485,369</b>	729,424
Shop sales of donated goods	-	3,783,591	<b>3,783,591</b>	2,292,920
Rag sales of donated goods	-	616,707	<b>616,707</b>	607,956
Other income	-	471,263	<b>471,263</b>	222,219
	-----	-----	-----	-----
	-	6,503,762	<b>6,503,762</b>	5,090,696
	=====	=====	=====	=====

**2 (b) INVESTMENT INCOME**

	<u>2022</u> <u>Total</u> <u>€</u>	<u>2021</u> <u>Total</u> <u>€</u>
Interest received on bank deposits	-	-
Dividends received	322	55
	-----	-----
	<b>322</b>	<b>55</b>
	=====	=====



**ENABLE IRELAND DISABILITY SERVICES****NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022****3. GRANTS FROM OTHER AGENCIES**

	<u>2022</u> <u>Total</u> <u>Restricted</u> <u>Capital Fund</u>	<u>2022</u> <u>Total</u> <u>Restricted</u> <u>Services Fund</u>	<u>2022</u> <u>Total</u> <u>Unrestricted</u> <u>Development</u> <u>Fund</u>	<u>2022</u> <u>Total</u>	<u>2021</u> <u>Total</u>
	€	€	€	€	€
Department of Social Protection – Community Employment Schemes	-	1,819,436	-	<b>1,819,436</b>	1,787,703
Department of Social Protection – Other	-	11,899	-	<b>11,899</b>	10,942
Department of Children & Youth Affairs	-	46,797	-	<b>46,797</b>	40,381
Other grant agencies - total amount	-	31,843	-	<b>31,843</b>	-
Department of Finance Employment Wage Subsidy Scheme (EWSS)	-	-	<b>191,519</b>	<b>191,519</b>	1,025,456
Various City and County Councils	-	-	-	-	148,896
	----- -	----- 1,909,975	----- 191,519	----- <b>2,101,494</b>	----- 3,013,378
	=====	=====	=====	=====	=====

- (a) Included in the above are amounts in respect of certain Community Employment Schemes. See note 25 for further details.
- (b) Enable Ireland received €11,899 in respect of the Wage Subsidy Scheme from the Department of Social Protection. The term of these grants is for the financial year 2022.
- (c) Enable Ireland received €46,797 in respect of ECCE grants. These grants are funded by the Department of Children and Youth Affairs. The term of these grants was the pre-school year.
- (d) The company availed of the Employment Wage Subsidy Scheme for the Commercial and Fundraising divisions amounting to €191,519 (2021: €1,025,456).
- (e) Grants from Other Agencies are credited to the Statement of Financial Activities in accordance with the accounting policy set out at note 1(c). Included in the above amount of €31,843 are amounts received from Tusla of €6,200 and €11,257 from the City of Dublin Education & Training Board. The balance amounting to €14,386 relates to small grants received from a number of different agencies.

**4. INCOME FROM DONATIONS**

	<u>2022</u> <u>Restricted</u> <u>Capital Fund</u>	<u>2022</u> <u>Unrestricted</u> <u>Development</u> <u>Fund</u>	<u>2022</u> <u>Total</u>	<u>2021</u> <u>Total</u>
	€	€	€	€
Donations	306,714	533,450	<b>840,164</b>	513,307
	----- 306,714	----- 533,450	----- <b>840,164</b>	----- 513,307
	=====	=====	=====	=====

**ENABLE IRELAND DISABILITY SERVICES****NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022****5 TOTAL RESOURCES EXPENDED**

	<u>Fundraising Costs</u>	<u>Commercial Division</u>	<u>Restricted Services Disability Services</u>	<u>Community Employment Schemes</u>	<u>Management &amp; Admin</u>	<u>2022 Total</u>	<u>2021 Total</u>
	€	€	€	€	€	€	€
Salary Costs	223,165	1,792,044	45,932,495	1,762,772	1,620,584	<b>51,331,060</b>	46,433,443
Travel Costs	7,556	46,771	571,544	-	24,020	<b>649,891</b>	520,275
Training Costs	11,176	1,484	292,778	20,756	2,862	<b>329,056</b>	240,013
Establishment	191,925	1,169,398	5,312,563	-	45,479	<b>6,719,365</b>	6,067,610
Office Costs	28,960	125,811	2,201,017	35,908	377,673	<b>2,769,369</b>	2,710,964
Consumables	-	118,237	178,249	-	-	<b>296,486</b>	308,761
Equipment	340	-	520,339	-	-	<b>520,679</b>	501,612
Transport	8	197,012	857,644	-	-	<b>1,054,664</b>	767,052
Depreciation	15,637	65,004	1,708,990	-	-	<b>1,789,631</b>	1,752,242
Other Costs	140,149	22,493	331,142	-	149,978	<b>643,762</b>	419,780
Interest & charges	13,037	29,375	-	-	2,238	<b>44,650</b>	40,455
	<u>631,953</u>	<u>3,567,629</u>	<u>57,906,761</u>	<u>1,819,436</u>	<u>2,222,834</u>	<b><u>66,148,613</u></b>	<u>59,762,207</u>

**Analysis of 2021 costs**

<b>2021</b>	<u>928,559</u>	<u>3,064,835</u>	<u>52,224,067</u>	<u>1,787,702</u>	<u>1,757,044</u>	<b><u>59,762,207</u></b>
-------------	----------------	------------------	-------------------	------------------	------------------	--------------------------

Included in the above are the following costs relating to the day-to-day governance of Enable Ireland:

	<u>2022</u>	<u>2021</u>
	€	€
Audit fees	<b>66,347</b>	62,409
Meeting expenses and AGM	<b>603</b>	-
Legal and professional fees	<b>6,436</b>	4,570
	<u><b>73,386</b></u>	<u>66,979</u>

The board of directors is voluntary, and directors do not receive remuneration for their services as directors. Expenses directly incurred by the directors in carrying out their role are reimbursed if claimed. There were no related party transactions with the directors during the year.

**ENABLE IRELAND DISABILITY SERVICES**

**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**6. NET MOVEMENT IN FUNDS**

Net movement in funds is stated after charging/(crediting):

	<u>2022</u>	<u>2021</u>
	€	€
Depreciation	1,789,631	1,752,242
Bank interest and charges	44,650	39,814
Auditors remuneration (VAT inclusive)	66,347	62,409
Profit on sale of fixed assets	<u>(11,500)</u>	<u>(19,671)</u>

**7. STAFF COSTS**

	<u>2022</u>	<u>2021</u>
	€	€
The aggregate payroll costs were as follows:		
Wages and salaries	41,568,517	38,293,786
Social welfare costs	4,265,663	3,747,829
Pension and other risk benefit costs	<u>2,233,684</u>	<u>2,071,122</u>
	48,067,864	44,112,737
Payments made to independent third parties for the provision of staff	3,263,196	2,320,706
	<u>51,331,060</u>	<u>46,433,443</u>

All three phases of pay restoration under the terms of the WRC agreement reference C162 968-18 (1/10/2018) as funded by the HSE have been implemented by Enable Ireland. The alignment with the HSE Consolidated Pay-scales has been referred to the WRC by the unions. The payment of any related pay claims will be dependent on the receipt of funding from the HSE have been fully implemented.

Included in the above staff costs are amounts of €1,819,416 in 2022 (2021: €1,738,727) in respect of the five Community Employment Schemes.

## ENABLE IRELAND DISABILITY SERVICES

### NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

#### **NUMBER OF EMPLOYEES**

	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>Number</b>	<b>Number</b>
The average number of employees during the financial year were:		
Fundraising	5	7
Commercial	50	52
Disability services	767	712
DSP CE schemes	104	113
	-----	-----
	<b>926</b>	<b>884</b>
	=====	=====

The number of employees who received total employee benefits (including benefits in kind and excluding employer pension costs and redundancy costs) of more than €60,000 were as follows:

	<b><u>2022</u></b>	<b><u>2021</u></b>
	<b>Number</b>	<b>Number</b>
€60,000 - €70,000	46	40
€70,001 - €80,000	13	15
€80,001 - €90,000	17	17
€90,001 - €100,000	8	4
€100,001 - €110,000	3	3
€110,001 - €120,000	2	3
€120,001 - €130,000	1	-
€130,001 - €140,000	1	1
€140,001 - €150,000	1	1
	-----	-----
	<b>92</b>	<b>84</b>
	=====	=====

The Board has decided that the CEO's salary should be aligned with the salary of the Civil Services Assistant Secretary pay scale. On this basis John O'Sullivan is currently paid a salary of €145,899 per annum.

#### **8. TAXATION**

No charge to taxation arises as the company has been granted charitable exemption by the Revenue Commissioners.

#### **9. TRANSFER BETWEEN FUNDS**

An amount of €302,592 in 2022 (2021: €101,358) transferred from Unrestricted Development Fund to the Restricted Services Fund represents the allocation from the company's Commercial Division, fundraising resources and ancillary income in respect of revenue costs incurred during the financial year for service-related activities not funded by the HSE and other agencies.

Since inception, Enable Ireland Disability Services has continuously funded service-related activities from its Commercial Division, fundraising resources and ancillary income. In the period 2006 - 2022, Enable Ireland has transferred funds amounting to €19,628,963 to support service activities not funded by the HSE and other agencies.

**ENABLE IRELAND DISABILITY SERVICES**

**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**10. TANGIBLE FIXED ASSETS**

	<u>Land</u>	<u>Buildings</u>	<u>Leasehold</u> <u>Improvements</u>	<u>Equipment</u> <u>Fixtures &amp;</u> <u>Fittings</u>	<u>Motor</u> <u>Vehicles</u>	<u>Computer</u> <u>Equipment</u>	<u>Total</u>
	€	€	€	€	€	€	€
<b>COST</b>							
Balance 01.01.2022	244,615	67,288,410	1,873,169	4,880,846	4,281,551	4,571,497	83,140,088
Additions	-	526,754	6,640	19,508	763,363	40,084	1,356,349
Disposals	-	-	-	-	(241,571)	(3,429)	(245,000)
Cost at 31.12.2022	<u>244,615</u>	<u>67,815,164</u>	<u>1,879,809</u>	<u>4,900,354</u>	<u>4,803,343</u>	<u>4,608,152</u>	<u>84,251,437</u>
<b>DEPRECIATION</b>							
Balance 01.01.2022	-	18,231,531	1,558,083	4,594,858	3,686,242	4,490,298	32,561,012
Charge for period	-	1,329,469	28,726	90,484	273,814	67,138	1,789,631
Disposals	-	-	-	-	(230,691)	-	(230,691)
At 31.12.2022	<u>-</u>	<u>19,561,000</u>	<u>1,586,809</u>	<u>4,685,342</u>	<u>3,729,365</u>	<u>4,557,436</u>	<u>34,119,952</u>
<b>NET BOOK VALUE</b>							
<b>31.12.2022</b>	<u>244,615</u>	<u>48,254,164</u>	<u>293,000</u>	<u>215,012</u>	<u>1,073,978</u>	<u>50,716</u>	<u>50,131,485</u>
31.12.2021	<u>244,615</u>	<u>49,056,879</u>	<u>315,086</u>	<u>285,988</u>	<u>595,309</u>	<u>81,199</u>	<u>50,579,076</u>

Details of bank securities are set out in note 16.

**ENABLE IRELAND DISABILITY SERVICES**

**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**11. INVESTMENTS**

	<b>Shares</b>	<b>Prize Bonds</b>	<b>Investment Fund</b>	<b>Total</b>
Cost	€	€	€	€
Market Value at 01/01/22	<u>3,887</u>	<u>197</u>	<u>1,291,017</u>	<u>1,295,101</u>
Market Value at 31/12/22	<u><b>3,887</b></u>	<u><b>197</b></u>	<u><b>1,291,017</b></u>	<u><b>1,295,101</b></u>

The market value of investments at 31 December 2022 is €1,291,017 (2021: €1,291,017). In November 2022, the FBD investment which was held in cash was transferred into the BCP/Societe Generale 2.8% AER 3 Year Deposit, which is a Capital Secured Bond.

The directors have designated the Investment fund for future capital developments within the company. This designation will be reviewed as required by the directors. Investments are valued in accordance with the accounting policy outlined at note 1(h).

**12. STOCKS**

	<u><b>2022</b></u> €	<u><b>2021</b></u> €
Stock	<u><b>169,766</b></u>	<u><b>140,408</b></u>

Stocks represent the cost of horticultural and giftware stock, seating department material stock and collection bags on hand at the year end. The replacement cost of stock did not differ significantly from the figures shown above.

**13. DEBTORS**

	<u><b>2022</b></u> €	<u><b>2021</b></u> €
Trade debtors	<b>4,807,038</b>	4,214,545
Other debtors	<b>200,450</b>	360,534
Prepayments and accrued income	<b>1,350,475</b>	1,041,000
	<u><b>6,357,963</b></u>	<u><b>5,616,079</b></u>

**14. CASH AT BANK**

At 31 December 2022, the cash at bank amounted of €14,131,139 (2021: €10,406,293). Included within cash and bank is a restricted amount of €167,683 (2021: €145,709) in relation to five Department of Social Protection Community Employment Schemes. Further details of the Company's bank overdraft and bank loans are set out in notes 15 and 16.

## ENABLE IRELAND DISABILITY SERVICES

### NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

#### 15. CREDITORS (Amounts falling due within one year)

	<u>2022</u>	<u>2021</u>
	€	€
Trade creditors	1,504,028	1,239,696
Other creditors	471,504	367,206
Accruals	3,462,390	3,810,793
Deferred income	6,258,546	4,628,991
PAYE / PRSI	1,121,146	1,016,877
Bank loan (Note 16)	435,828	498,150
	-----	-----
	<u>13,253,442</u>	<u>11,561,713</u>

Included in the above are restricted creditors of €240,875 (2021: €264,826) in relation to five Department of Social Protection community employment schemes, which figure includes €222,608 (2021: €264,826) in respect of advances.

Included in the above are deferred amounts of €4,732,308 (2021: €3,410,633) in relation to the deferral of 2022 and prior year surpluses in respect of certain service areas (CHO1 Cavan Monaghan, CHO2 Galway/Mayo, CHO3 Midwest, CHO4 Cork/Kerry, CHO6 East Region, CHO7 Tallaght/Kildare and CHO8 Meath), income for assessment of needs (AON) project, wait list initiatives, aids and appliance grants and other grants received to be expected in 2023.

#### 16. BANK AND OTHER SECURITIES

AIB Bank plc. has a number of fixed asset charges over specific assets held by the company as security for bank borrowings including two charges which are in place over the Sandymount property. One ranks after the East Coast Area Health Service Executive charge, for any remaining sums due. The Health Service Executive East Coast Area has a charge over the Sandymount Property. AIB Bank plc. also has a charge in place over the property at Unit 12, N5 Retail Business Park, Moneen Road, Castlebar, Co. Mayo, the property at Oakview Village, Tralee, Co. Kerry, the property at Respite Services, "Teach Saoirse", Joe Daly Road, Nenagh, Co. Tipperary and a seven-acre site at Curraheen Co. Cork.

The Mid Western Health Service Executive has a charge over the property at Ballaghboy, Ennis, Co. Clare for €500,000. Cork City Council has a security over the property at Blackrock, Co. Cork for €337,437. Pobal has a fixed charge over the property at Rathcorrick, Co. Cavan for €1,250,000. The Health Service Executive has a charge over the property at Curraheen, Co. Cork for €2,000,000.

<b>Bank Loans</b>	<u>2022</u>	<u>2021</u>
<b>Amounts falling due within one year</b>	€	€
Repayable in one year or less, or on demand	435,828	498,150
	=====	=====
<b>Amounts falling due after more than one year</b>		
Repayable between two and five years	1,743,312	1,992,600
Repayable over five years	1,411,925	1,615,481
	-----	-----
	<u>3,155,237</u>	<u>3,608,081</u>
	=====	=====

**ENABLE IRELAND DISABILITY SERVICES**

**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**17. STATEMENT OF FUNDS**

	<u>At 31 December 2021</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Gains/ (Losses)</u>	<u>At 31 December 2022</u>
	€	€	€	€	€	€
<b>Restricted Capital Fund</b>						
Buildings	49,056,879	526,754	(1,329,469)	-	-	48,254,164
Motor Vehicles	595,309	521,792	(43,122)	-	-	1,073,979
Fixed Asset not expended	(22,931,740)	731,678	(235,264)	-	-	(22,435,326)
<b>Total Restricted Capital Fund</b>	<b>26,720,448</b>	<b>1,780,224</b>	<b>(1,607,855)</b>	<b>-</b>	<b>-</b>	<b>26,892,817</b>
<b>Total Restricted Services Fund</b>	<b>(12,615,977)</b>	<b>59,937,448</b>	<b>(60,240,040)</b>	<b>302,592</b>	<b>-</b>	<b>(12,615,977)</b>
<b>Unrestricted Development Fund</b>						
Land	244,615	-	-	-	-	244,615
Equipment, Fixtures & Fittings	285,988	19,508	(90,484)	-	-	215,012
Computer Equipment	81,199	36,655	(67,138)	-	-	50,716
Leasehold Improvements	315,086	6,640	(28,726)	-	-	293,000
Investments	1,295,101	-	-	-	-	1,295,101
Development Funds	36,540,703	7,177,750	(4,114,370)	(302,592)	-	39,301,491
<b>Total Unrestricted Development Fund</b>	<b>38,762,692</b>	<b>7,240,553</b>	<b>(4,300,718)</b>	<b>(302,592)</b>	<b>-</b>	<b>41,399,935</b>
	<b>52,867,163</b>	<b>68,958,225</b>	<b>(66,148,613)</b>	<b>-</b>	<b>-</b>	<b>55,676,775</b>

**18. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS**

	Restricted Capital Fund €	Restricted Services Fund €	Unrestricted Development Fund €	Total €
<b>Funds balance at 31 December 2022 are represented by:</b>				
Tangible Fixed Assets	49,328,143	-	803,343	<b>50,131,486</b>
Investments	-	-	1,295,101	<b>1,295,101</b>
Current Assets	-	(18,642,623)	39,301,491	<b>20,658,868</b>
Current Liabilities	(19,280,089)	6,026,646	-	<b>(13,253,443)</b>
Long Term Liabilities	(3,155,237)	-	-	<b>(3,155,237)</b>
<b>Total Net Assets/(Liabilities)</b>	<b>26,892,817</b>	<b>(12,615,977)</b>	<b>41,399,935</b>	<b>55,676,775</b>



**ENABLE IRELAND DISABILITY SERVICES**

**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**19. RECONCILIATION OF OPERATING SURPLUS TO NET CASH INFLOW FROM OPERATING ACTIVITIES**

	<u>2022</u> €	<u>2021</u> €
Net incoming resources after depreciation	2,809,612	1,358,795
Interest received	(322)	(55)
Interest paid	44,650	39,813
Depreciation	1,789,631	1,752,242
Profit on sale of fixed assets	(11,500)	(19,671)
(Decrease)/ increase in debtors	(741,884)	(1,822,308)
Decrease/(increase) in stocks	(29,358)	8,489
Increase in creditors	1,754,050	3,421,724
	-----	-----
Net cash inflow from operating activities	5,614,879	4,739,029
	=====	=====

**20. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN FUNDS**

	<u>2022</u> €	<u>2021</u> €
Increase in cash in the year	3,724,846	3,080,364
Net funds at 31 December 2021	10,406,293	7,325,929
	-----	-----
Net funds at 31 December 2022	14,131,139	10,406,293
	=====	=====

**21. ANALYSIS OF CHANGES IN NET FUNDS**

	<u>At</u> <u>31.12.2021</u> €	<u>Cash</u> <u>Flows</u> €	<u>Other</u> <u>Changes</u> €	<u>At</u> <u>31.12.2022</u> €
Cash at bank and bank overdraft	10,406,293	3,724,846	-	14,131,139
	-----	-----	-----	-----
Net funds	10,406,293	3,724,846	-	14,131,139
	=====	=====	=====	=====

## ENABLE IRELAND DISABILITY SERVICES

### NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

#### **22. STATUTORY INCOME AND EXPENDITURE ACCOUNT**

	<b>Operational Fund €</b>	<b>Unrestricted Fund €</b>	<b>2022 €</b>	<b>2021 €</b>
<b>Income</b>				
Total incoming resources	61,501,272	7,456,953	<b>68,958,225</b>	61,121,002
<b>Expenditure</b>				
Resources expended	(61,767,925)	(4,380,688)	<b>(66,148,613)</b>	(59,762,738)
Surplus for the year	<b>(266,653)</b>	<b>3,076,265</b>	<b>2,809,612</b>	1,358,795

In the statement of financial activities capital grants are recognised in their entirety when received/receivable.

#### **23. RETIREMENT BENEFITS**

The company operates a defined contribution scheme. The employer contributions which have been incurred by the company in respect of the defined contribution scheme for the financial year end 31 December 2022 were €1,763,793 (2021: €1,526,487).

#### **24. LEGAL STATUS OF COMPANY**

- (i) In accordance with Sections 971/1180 of the Companies Act 2014, the company is exempt from including the word "Limited" in its name. The company is limited by guarantee and has no share capital.
- (ii) At 31 December 2022 there were 12 members (2021: 12) whose guarantee is limited to €1 each. This guarantee continues for one year after membership ceases.

#### **25. COMMUNITY EMPLOYMENT SCHEMES**

The financial statements incorporate the financial results of the following five community employment schemes;

- Cork
- Galway & Mayo
- Ennis
- Limerick
- Dublin

The inclusion of these Community Employment Schemes has a neutral impact on the deficit and net assets of the company.

## ENABLE IRELAND DISABILITY SERVICES

### NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

#### 26. CAPITAL COMMITMENTS

At 31 December 2022, there is future capital expenditure authorised by the directors and contracted for amounting to €158,212 (2021: €672,296) as detailed below.

Refurbishment of Galway Services	€63,921
Refurbishment of Sandymount Garden Centre	€94,291

#### 27. OPERATING LEASE COMMITMENTS

##### The company as lessee

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	€	€
<u>Due:</u>		
Within one year	606,813	825,234
Between one and five years	1,857,845	1,498,801
After five years	1,337,233	256,321

#### 28. FINANCIAL INSTRUMENTS

	2022	2021
	€	€
<i>Financial assets at fair value through the statement of financial activities</i>		
Investments	1,295,101	1,295,101
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade debtors	4,807,038	4,214,545
Other debtors (including accrued income)	1,550,925	1,401,534
Cash at bank and in hand	14,131,139	10,406,293
<i>Financial liabilities measured at amortised cost</i>		
Bank loans and overdrafts	3,591,067	4,106,231
Trade creditors	1,504,028	1,239,696
Other creditors (including accruals)	5,055,038	5,194,876
Deferred income	6,258,546	4,628,991

#### 29. CONTINGENT LIABILITIES

There were no contingent liabilities at 31<sup>st</sup> December 2022.

**ENABLE IRELAND DISABILITY SERVICES**

**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**30. RELATED PARTY TRANSACTIONS**

*Ultimate controlling party*

The company is ultimately controlled by its' Members.

*Key management compensation*

The remuneration disclosed in note 7 represents the total compensation paid to key management personnel.

*Transactions with directors*

At the balance sheet date an amount of €Nil (2021: €Nil) was owed to Directors.

*Other related party transactions*

There were no other related party transactions entered into during the year.

**31. POST BALANCE SHEET EVENTS**

There are no events since the balance sheet date that would require disclosures or amendment to the financial statements.

**32. APPROVAL OF FINANCIAL STATEMENTS**

The directors approved and authorised the financial statements for issue on \_\_\_\_\_.