**ENABLE IRELAND DISABILITY SERVICES**

**(A Company Limited by Guarantee)**

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**<u>DIRECTORS' REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023</u>**

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.

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| **<u>Mr. S. Haughey</u>** | **<u>Ms. N. Dempsey</u>** |
| Director: Mr. S. Haughey | Secretary: Ms. N. Dempsey |

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## DIRECTORS AND OTHER INFORMATION

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|---|---|---|
| **DIRECTORS:** | Mr. S. Haughey<br>Mr. M. Berkery<br>Mr. T. Landers (resigned 18/05/2023)<br>Ms. A. Sheehan (appointed 18/05/2023)<br>Mr. L. Mullens (resigned 08/02/2024)<br>Mr. S. Houston<br>Mr. A. Browne (resigned 08/02/2024) | Mr. B. Murphy<br>Ms. M. Breen<br>Mr. D. Duggan<br>Ms. E. Barry<br>Mr. J. McCarthy<br>Ms. G. Lacey<br>Mr. J. Bergin |
| **SECRETARY:** | Ms. Noreen Dempsey | |
| **CHIEF EXECUTIVE** | Mr. John O'Sullivan | |
| **SENIOR MANAGEMENT:** | Noreen Dempsey- Director of Finance & IT<br>Theresa Compagno- Director of HR & Corporate Affairs<br>Mary Fox- National Director of Services | |
| **BANKERS:** | Allied Irish Banks plc.<br>Bank of Ireland plc. | |
| **INVESTMENT ADVISORS:** | FBD Investment Services | |
| **AUDITORS:** | RSM Ireland<br>Statutory Audit Firm<br>Trinity House<br>Charleston Road<br>Ranelagh<br>Dublin 6 | |
| **SOLICITORS:** | Arthur Cox & Co., Dublin<br>Martin A. Harvey & Co., Cork | |
| **REGISTERED OFFICE:** | Unit 32F<br>Rosemount Park Drive<br>Ballycoolin Road<br>Dublin 11 | |
| **REGISTERED NUMBER:** | 13909 | |
| **CHARITY NUMBER:** | 4908 | |
| **CRA NUMBER:** | 20006617 | |

## DIRECTORS' REPORT

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

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 4th 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.

**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 2023 Enable Ireland provided assessment, therapeutic, educational and family support services to 12,994 children (12,771 in 2022) and 245 adults (359 in 2022). 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 49 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 2023 was to maintain services to services users and service owners in a safe environment within the resources available. Demand for our services continued to grow as did the challenges experienced in respect of the recruitment and retention of staff. Enable Ireland endeavoured to contain costs despite spiralling inflation particularly in energy and transport.

In order to maintain the level of service which Enable Ireland delivers, it must continue to raise income from its Commercial division and from fundraising activities. Enable Ireland transferred €544,101 (2022: €302,592) from its Commercial division and fundraising and ancillary income, which is referred to in the financial statements as the Unrestricted Development Fund. This transfer was necessary in order to deal with the shortfall between the income from the HSE and other agencies to fund the services versus the cost of running these services. Since inception, Enable Ireland has continuously funded service-related activities from its commercial, fundraising and ancillary income resources. In the period 2006-2023, Enable Ireland has transferred funds of €20,173,064 to support service activities not funded by the HSE and other agencies. These sources of income are vital in delivering our services and we extend our thanks to everyone involved in these areas.

The company's 25 shops are the cornerstone of our Commercial division. In 2023, this division employed 62 Community Employees (CE) and 95 volunteers in our shops.

**Strategy**

Our Strategic Plan 2022-2025 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 stakeholders and will continue to do so over the term of the Strategy. We will continue to seek to improve the quality of life for service owners and children and families. In partnership with them and our funders we will continue to invest in our people and 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

Throughout 2023, Enable Ireland continued to experience a growth in demand for services and, notwithstanding the challenges experienced in recruitment and retention, services were maintained and delivered within the resources available.

The absence of pay parity and the current pay gap is the primary issue impacting staff recruitment and retention. The threatened industrial action in the autumn brought significant pressure to services and the resulting agreement in the Workplace Relations Committee (WRC) was a positive development but did not meet the pay parity requirement.

Notwithstanding all the challenges that existed, services continued to develop, grow, and expand where opportunities arose and where we had the capacity to embrace those opportunities.

Work continued to support our Children's Disability Network Teams (CDNTs) in delivering services to children with disabilities and their families. It has continued to be a particularly difficult time for families, and we endeavoured to deliver the best services possible within the resources available.

**DIRECTORS REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

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 2023 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 2023 to 31 December 2023. In May 2023, Enable Ireland submitted the HSE Annual Compliance Statement (2022) 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. Enable Ireland also successfully renewed its' Triple Lock status with the Charities Institute of Ireland.

Enable Ireland submitted its Annual Return to the Charities Regulator in 2023 and maintained its' Charities Regulatory Authority Governance Code Compliance Statement for the year. During the year, Enable Ireland was the subject of two statutory audits, a compliance audit undertaken by Mazars on behalf of the HSE Compliance Unit and an audit by The Controller and Auditor General (C.N.A.G). The C.N.A.G. are auditing the HSE and have the right to come to agencies of the HSE in respect of same. The recommendations from the respective audits will be implemented in full once finalized.

**Children's Disability Network Teams**

Throughout 2023, the 20 CDNT'S assigned to Enable Ireland as lead agency undertook continued increase in demand for services while also managing with an average of a 30% vacancy rate across teams. Vacancies ranged from 5% to over 50%.

The turnover in CDNM's due to resignations, retirements and temporary vacancies for long term leaves posed ongoing challenges.

Some new development posts were allocated to Enable Ireland CDNTs including therapy assistants and clinical specialists, which are a welcome development from a services perspective but also as a recruitment and retention incentive.

The numbers of children referred into the teams in 2023, as in the previous year was higher than the numbers discharged. At the end of December 2023, the total number of children assigned to the 20 Enable Ireland-led teams was 12,994. This figure includes children currently in receipt of a service, children who transferred as active at point of re-configuration, and new referrals received this year. There are 9,493 children currently active at year-end.

Many children and families are continuing to experience delays and significant wait times as teams deal with very large caseloads and diminishing resources. The number of children waiting for a first contact at end of 2023 was 3,501. The waiting list has reduced by 382 from start of the year.

Accommodation is a pressure point in a number of teams particularly in the Dublin West area and in South and East Meath. Access to some shared space in primary care centers has been secured which is welcome, while longer-term solutions continue to be explored.

A crisis management plan was developed across the six teams in CHO6 and has been communicated and discussed with the HSE. This includes an interim for supporting schools in the area.

Family forums are now in place at all 20 CDNT's. These are being supported by the CDNM. All of the hydrotherapy pools across the country are now open and offering support to families. Contracts are in place with swim clubs at weekends, which is generating income for the services.

**Adult Day Services**

Adult Day Services have been very busy with increased referrals and requests for individualised service support models.

We have continued to increase the number of hubs in the country and are providing a blend of centre based and community-based activities with options to access the virtual service where this is the choice of the individual.

There were 245 adults accessing day services at year-end.

Services are continually developing connections into the local communities and are enhancing the supports that can be offered within the community as a result. Sourcing appropriate accommodation for hubs has been and continues to be a challenge.

There are currently 16 hubs operating across the country. New hubs have opened in the last quarter of 2023 and others are at various stages of development. The Arklow hub is now fully operational.

The changing profile of service owner needs requires a different service response and additional training for staff to meet the specific needs of individuals. This is reflected in the newer day services being developed.

Additional funding for transport was secured in a number of areas allowing the purchase of a number of new and second-hand buses nationally.

The Virtual Service continued to be funded on a temporary basis from once off funding sources. The service has continued to create employment opportunities for Service Owners in part time roles with 18 currently employed.

An independent external evaluation of the virtual service commenced and should be complete before the end of March 2024.

**Residential**

The transfer of St Laurence is fully complete. Significant work was undertaken to ensure a smooth transition for residents and staff.

The relocation of residents from Harbour Lights to St Laurence's Cheshire has been very positive and the ladies have settled well into their new environment, while the works have commenced to extend their home in Blackrock.

Supported Community living models continue to progress in the Mid-West with the interim arrangement in Clare established now. This involved two adults moving into a temporary housing arrangement supported by Enable Ireland.

Additional supports have continued in Ballis following recommendations from the fire evacuation review and negotiations are ongoing for the funding of same.

**Respite**

Demand for family support and respite service continues to increase across all areas.

During 2023, we further expanded overnight respite at Lavanagh House in Cork, Kilcar House in Carlow and Teach Saoirse in Nenagh

Following the increase in funding for children's respite we extended the number of opening nights, this resulted in 871 bed nights being delivered between October and December 2023 compared to 676 in the same period in 2022.

New children availed of respite services with the increased capacity.

28 new referrals were received for overnight respite in the last quarter of the year the biggest increase being in CHO4 Cork where 439 families availed of the service in the last quarter of 2023.

The purchase of new premises to host the service currently located in Eden Lodge was completed.

The number of bed nights for respite for adults was 427 for the last quarter of 2023, which was over double what was delivered for the same period in 2022.

For a short period in 2023, one of the adult respite houses facilitated a longer placement for two adults waiting for long-term placement whose needs could not be maintained at home.

HIQA inspections were carried out in Kilcar House, Breakfree Lodge, Eden Lodge and Lavanagh House during 2023.

Seven Designated Centers have undergone re-registration inspections.

**Family Support**

The need for family support continues to grow and this service is seen as a key support.

Summer camps were delivered in many areas across the country which is a support element delivered alongside family support.

The after-school service in Galway continued and a similar service commenced development in Mayo.

The Midwest family support services completed a review of all those accessing the service.

**Assistive Technology**

Work continued on the development of the AT Passport, in partnership with DFI, Headway Ireland, St. John of God Services and Multiple Sclerosis Ireland.

Further funding of €100,000 was secured from the HSE CREATE 11 fund to continue developing the AT Passport.

The Graduation Ceremony of Foundations in the AT Course 2023 took place on the 5th of December with VIP Guest, Senator Tom Clonan. There were 34 graduates of the 2023 course.

The AT service continued to provide training and support across the services and externally. Demand for AT Training remains strong, and work continues on ongoing delivery of the Foundations in AT Course.

**SeatTech**

The service delivered three HSE-commissioned SeatTech Level 1 Assessment training courses to 44 trainees.

We commenced a process of accreditation of SeatTech Seating Assessment Training courses with TUDublin.

The Manager participated in a ministerial delegation to Norway with representatives of the WHO, the Department of Children, Equality, Disability, Integration and Youth, the HSE, the NDA, and Enterprise Ireland. The purpose of which was to learn Norway's approach to the implementation of digital and assistive technology policy and programmes.

The annual production income exceeded pre-pandemic levels for the first time since the start of the pandemic.

- Total for the year: €226,175
- Training income Q1-Q4: €103,658
- Total income for the year - €329,833

## Capital Projects

A number of capital projects, which involved a combination of building acquisition, building improvements and expansion were completed in 2023.

These included:

- The latter end of 2023 saw the completion of the redesign and refurbishment of the center in Galway. The project has been completed on budget and is proving to be of great benefit to staff, children and families.
- The move to Mc Hale Park in Mayo took place during the year and some final works have been completed on the building there.
- The roof on Quinn's Cross was replaced and works were completed on the Limerick city center hub.
- The extension to the children's services center in Nenagh is well advanced but due to some delays with labour availability is now scheduled for completion in early 2024.
- The percolation works at Ard Na Mara respite center are well advanced and on target for completion.
- The extension to Harbour Lights commenced and is on target for end of May 2024 completion.
- The plan to purchase the premises at Eden Lodge, Ennis, Co. Clare did not materialise and a replacement house was sourced and purchased towards the end of the year. Some capital works are required before the service can re- locate.
- Sale of Little Island, Cork was successfully completed, and the premises vacated.
- Works were completed to upgrade the former Children's Services premises in Ballintemple to facilitate the location of a hub.

Key priorities for essential works in quarter 2 of 2024 are:

- The replacement of boilers in Galway.
- Replacement of the roof in Sandymount.
- Remedial work to the roof in Galway, the extent of which is yet to be established following an in-depth survey to take place this quarter.

## Procurement

In 2023, Enable Ireland remained 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. We are fully committed to integrating sustainability into everyday practice and optimising the social and economic outcomes associated with our operations thereby minimising our environmental impact and optimising the social and economic outcomes associated with our operations. The embedding of sustainability considerations within our procurement processes and decision-making processes supports the implementation of our Strategic Plan 2022-2025. We are committed to entering into agreements and contracts with suppliers that share and support our vision.

**Energy**

At Enable Ireland we understand the urgency with which society and businesses must address the impacts of climate change. Throughout the year we demonstrated our commitment 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 aimed to lower our year-on-year carbon footprint. Enable Ireland is 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. We are fully committed to the continual improvement in reducing our energy usage and complying with all environmental and related legislation. Each year we report on our energy efficiency data to the Sustainable Energy Agency Ireland (S.E.A.I.). During 2023 we set up a new National Green Team which includes the four Business Managers from each of the Service areas who in turn are tasked with setting up local green teams in all the locations within their remit. During 2023 we undertook various energy reduction projects including a refurbishing project for which we received grant aid of €100k from the HSE Energy Bureau in conjunction with the S.E.A.I.

**HR & Corporate Affairs**

Throughout 2023**,** the monthly employee headcount averaged 1,452. A number of challenges and new initiatives dominated our activity across the HR & Corporate Affairs function throughout the year.

**Diversity Equity and Inclusion -** Enable Ireland was awarded the Investors in Diversity Bronze Award by the Irish Centre for Diversity. Enable Ireland will endeavour to achieve a sliver award over the next number of months.

**TUPE -** St. Laurence service in Cork transferred from Cheshire Ireland to Enable Ireland with effect from 1st September 2023 and 43 staff were welcomed into the organisation.

**Enable Irelands Labour turnover in 2023:-**

- Overall, labour turnover was 17.5%.
- Overall, labour turnover as a result of resignations was 15.5**%.**
- Labour turnover for therapists on PDS teams stands at 28%. This ranges from 23% turnover for social workers to 37% turnover for SLT's.
- 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 Pay Parity with HSE/Section 38 Agencies -** With reference to the ongoing process at the Workplace Relations Commission (WRC) referred to in the service report, Trade Union members were balloted for industrial action in September 2023. This ballot voted overwhelmingly in favour of industrial action, which was averted on the eve of a strike avoiding disruption to the children, families and adults who use our services. Enable Ireland made representations to a range of statutory and political bodies and individuals to have this disparity addressed. The matter was progressed to a WRC pay agreement (October 17th 2023), which allowed for salary increases for S39 employees:-

- 3% from April 2023
- 2% from November 2023
- 3% from March 2024

The agreement was negotiated/agreed by the unions and the government. The Section 39 employers were not part of the discussion or agreement. In February 2024, the Company received interim funding from the HSE in respect of some of the increases effective from 1 April 2023 and 1 November 2023 and accordingly the Company has accounted for these additional costs in the period to 31 December 2023. The Company is still awaiting clarification whether the salary increases are pensionable and whether the HSE will fund same. Accordingly, these amounts have not been accrued for at the balance sheet date. The pay parity issue is to be addressed over the term of the new Public Sector agreement which was included in the Workplace Relations Committee (WRC) agreement.

**Recruitment, Retention and Succession -** Our strategy was established in 2023 by a dynamic cross-functional team to examine ways to enhance our recruitment process to attract more candidates, and to retain more staff in an evolving employee market.

**Pension**

Active oversight, education and engagement with members of the Enable Ireland pension scheme was evident throughout 2023. Enable Ireland operates a defined contribution pension scheme. The trustee board which is chaired by Independent Trustees Ltd. includes two member trustees and also two Enable Ireland board members who all play an active role in overseeing how the pension is managed and advocate for the provision of better, more transparent and more assessable information for members. The trustee board successfully adapted to the IORP11 environment allowing the scheme members to benefit from the enhanced protection afforded by the new regulations. Lane Clarke Peacock act as Pension Consultants and Risk Broker to the scheme and Align Advisory act as internal auditors to the scheme. The scheme is managed by Zurich plc. who are market leading investment managers. They provide a comprehensive investment strategy which includes sophisticated default options, good choice of investment funds and robust supports to members.

**Digitalising the HR Function -** The digitalisation of HR personnel files was completed, and the HR Department sourced a recruitment platform REZOOMO which will streamline and expedite the recruitment process for all candidates. A number of other attractive initiatives have also been prioritised in this quest to fill vacancies in every available post.

Our Communications team supported the recruitment and promotion of vacancies around the country via our social media channels. *We Are Hiring'* graphics were created to support recruitment and promotion of vacancies via our social media channels. New social media graphics, testimonials and an animated recruitment video were created to enhance this further.

**The Training, Quality & Research Department** oversaw a wide and diverse range of initiatives. Specific and health and safety training took place throughout all services and other divisions, both, mandatory and non-mandatory in accordance with organisational and employees' development needs**.** An extensive programme of both fire marshal training and competent person training was completed across all sites. Resilience and supervision training as well as health and safety audit training also took place. Of note, the Assisted Decision-Making Act 2015 was reviewed and training for the first cohort of staff took place in preparation for application to our service owners as relevant. Of significance, the online training Platform**, HSeLanD HeLM** was procured and developed to pilot stage for national launch in 2024.

**Our Health & Safety function** led on relevant legislative requirements and best practice guidelines in all aspects of work activity.

National HIQA activity took place through re-registration inspections and completion, together with the sign over of St Laurence's post TUPE and various thematic inspections.

The internal inspection programme completed two cycles highlighting evidence of best practice and areas for improvement.

The Nurses Forum continued to review clinical training and procedures.

In the course of the Health and Safety programme, a transfer of NIMS administration to local regions took place for timely response and increased reporting.

**Research Ethics approval**: Enable Ireland processed **fifteen** Research submissions in 2023.

**Our Communications and Marketing function** continued to build brand awareness across Services, Corporate, Fundraising and Commercial functions. Throughout 2023, we continued to represent Enable Ireland on the Board of the Neurological Alliance of Ireland (NAI).

Our Advocacy programme was wide ranging with particular emphasis on:-

- **Changing Places Ireland (CPI)** – provision of ongoing support for Changing Places Ireland (CPI) in regards maintaining website, map of changing place's locations and sharing CPI content on social media.
- **NDSA** – We also contributed to the NDSA pre-budget submission approved by board and submitted to Ministers & representatives. This contained specific focus on the Section 39 pay parity crisis.

**Website Redevelopment Project -** Seven adult service owners conducted an accessibility testing review of a new Enable Ireland website in early 2023. Following this, Enable Ireland's new website launch took place in June 2023 with positive feedback from all stakeholders.

**Our Data Protection function** ensured Enable Irelands 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.

Throughout the year, we managed 33 Freedom of Information and 57 Data Subject Access Requests as outlined in our report submitted to the Information Commissioner.

**Our National Policy Programme** was extremely active throughout 2023, with oversight of 98 policies and a focus on establishment of easy read documents, an initiative, which is ongoing.

**Fundraising**

Enable Ireland's fundraising division continued to have success with support from the general public, corporate partners and grant awarding foundations, as well as from local clubs, businesses and voluntary groups in the areas where we provide our services. Fundraising generated profits of €1,179,056 for 2023. During the year the cost-of-living crisis continued to present challenges to our fundraising campaigns, with donors and supporters reporting to us that utility and housing costs were impacting on their support for charitable causes.

Enable Ireland completed its 2023 Face-To-Face recruitment campaign with 1,000 (net) donors recruited during the year. At the end of 2023 Enable Ireland had 3,947 regular donors. We worked diligently during 2023 to keep our donors informed of the service developments and capital project upgrades that their gifts were helping to support. Regular monthly gifts remain vital to our services. The reliability of same enables us to fund our day-to-day services as well as planning with more surety for the future for our services.

National Fundraising has had continued success in securing corporate support for our services. TK Maxx fundraising for Enable Ireland for their financial year 2023 came to €156,309 which will be accounted for in the Enable Ireland's 2024 financial statements when it is received. TK Maxx and Enable Ireland have seen a very positive response from the public to our dual-branded merchandise available in all TK Maxx stores, Disney/Pixar products (with a portion of sales price going to Enable Ireland) and customer donations both in-store and online. Clothing donations in TK Maxx stores saw a very positive increase on the previous year, with €124,762 being raised from TK Maxx customer bags. This brings our 2023 partnership total to €281,071.

The TK Maxx & Homesense Foundation donated an additional €34,000 to support the creation of a parent peer-to-peer support programme pilot. This pilot was rolled out during 2023 and received positive responses from those participating. Support provided was targeted and specific to individual needs and acted as an enhancement to the current services provided. This individualised support has helped build capacity and resilience for families and children at a time when resources were stretched, and families are under significant pressure. TJX, through the TK Maxx and Homesense brands, is Enable Ireland's longest standing corporate and community supporter. The company's commitment to our services over many years has had a transformational effect on the lives of children and young people in our services, as well as their families.

During 2023 Enable Ireland received over €55,000 from our partnership with Bidvest Noonan to support the refurbishment of our Galway Children's Service. Over the course of the year, the business ran a variety of fundraising activities that played an important role in supporting the refurbishment. Bidvest Noonan colleagues from various locations nationwide participated in a company-wide clothing donation drive for our charity shops as well as coffee mornings and bake sales. In May, the company's Executive Team took on a mammoth task of walking 220kms from Galway to Dublin. Bidvest Noonan's Senior Leadership was invited for a tour of our refurbished Galway Service and the unveiling of the newly established sensory room, a project made possible through the company's generous funding.

Enable Ireland received a €50,000 grant via Community Foundation Ireland from the Bank of Ireland Cost-of-Living Fund. The fund was designed to meet the needs of people experiencing increased pressures due to the cost-of-living crisis. Enable Ireland, with the support of the Service Owners Council, submitted a proposal for direct grant support for adults in our services. These grants were distributed to all eligible service owners during 2023 and met a real need identified by adults themselves through their self-advocacy. Enable Ireland received an additional €44,500 from Community Foundation Ireland to support the expansion of our parent peer-to-peer network. This donation came via their private donor network following a successful application.

We received €16,481 from the Milano Restaurant group during this time, and we continue to receive donations each quarter from the company. Our total partnership funds now stand at over €279,000. Funding supports our Assistive Technology service and children's services.

Enable Ireland received €10,000 from Smurfit Kappa during 2023. Our Chairman acknowledged this donation to Mr.Tony Smurfit, Group Chief Executive. Smurfit Kappa and the Smurfit Kappa Foundation (SKF) has provided significant financial support and donations over a number of years.

Enable Ireland received a very generous bequest of €30,000 during 2023. This gift was left to Enable Ireland by a former resident of Sandymount. Enable Ireland continued to receive significant support from individual donations, which including €25,000 received from a private donor during the year and a hugely generous €10,000 donation from Mr John Cummins and Ms Adele Farrell designated for Crumlin Adult Services.

Our 'Friends of Enable Ireland' network continued to grow during 2023 with over 2,000 Friends in our network. The Friends' network has proven to be a great way to share information, campaigns and events with families, staff and supporters.

Enable Ireland received €99,400 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 most grateful to the many families, friends and supporters who took on outdoor challenges, birthday fundraisers fundraising events and activities during the year.

Cork FR had another very successful year with a number of high-profile events and large donations. The annual Ladies Lunch, hosted by Lead Volunteer and stalwart Mrs Anne Hegarty, generated a net profit of €30,000.

Cork FR received €25,000 from the Castletown Fundraising Group during 2023. An anonymous donation of €20,000 was received from a client of BKK Financial Advisors, as well as €20,000 from the Musgrave Charitable Trust. Cork FR also received annual donations of €5,000 from four donors (including Cummins Sports).

A profit of €30,000 was confirmed for Galway Services from the Enable Ireland 'WinARAV4' car raffle, after the payment of prizes and marketing/promotion. The car draw was a success and there were positive learnings for Enable Ireland in the running of future such events. Galway Services also received a grant of €14,659 from SAP following an application made by the local CDNT with support from Fundraising. This grant funded a gaming and technology programme for young people in Galway Services.

A family from Cavan raised over €70,000 from a 'Four Peaks' challenge to support four charities which had cared for their daughter, with €18,000 being raised for Enable Ireland Cavan Services. The family's campaign received very positive media coverage and a cheque presentation was arranged in Enable Ireland Head Office featuring the family and Enable Ireland's CEO.

**Commercial**

In 2023, the Commercial Division saw an increase of sales and growth in many shops. These increases reflected the training that was put into each team and shop throughout the year. We reviewed our operations from shop presentation to product positioning and pricing in order to achieve a strong commercial offering throughout all of our shops.

There has been an increased awareness in the circular economy and sustainability, and we have enhanced our messaging to reflect this, which has resulted in us gaining new customers. The use of social media for Commercial is critical. We saw this through the positive results of the many stocks ask campaigns, spring decluttering and also linking in with our TK Maxx partner.

Enable Ireland continues to expand its retail footprint and we opened two new shops, one in Dublin and one in Wexford. Both locations have been strongly embraced by the local community and we received quality donations, which is a major advantage.

Stock acquisition remains challenging, and we approached many new potential donors from a variety of sectors in our request for products. The acquisition of new stock in the shops is important for sales and for attracting new customers who then become regular shoppers.

Enable Ireland textile banks were increased, specifically in the Galway region, and we were successful in tendering for Galway County Council recycling sites. This relationship has proved positive, and Galway County Council have given us additional banks to service.

We approached retailers who have banks on site with a view to adding more Enable Ireland banks; this is a work in progress. Initial feedback has been positive.

Similar to other sectors staff retention and recruitment has remained challenging due to the impact of the minimum wage and the cost-of-living wage.

**IT**

During 2023 Enable Ireland continued with the implementation of the findings of the benchmarking process that was carried out in 2022 regarding the structure and resourcing of the IT Department. The IT Department completed the recruitment of a senior role in the department to manage the clinical information team and to manage the implementation of the new healthcare record systems. Additional project resources were hired to assist with the implementation of this system as well as other technical, infrastructure and cloud migration projects. We also completed the recruitment of roles in cyber security, IT support and compliance.

1. **Cloud Migration**

   Work continued on the migration of the company's IT systems to the Cloud, including the migration of Enable Ireland's data center to Microsoft Azure. Projects were initiated to improve file sharing and collaboration by migrating data from local centers to OneDrive for Business as well as a project to upgrade the Intranet to improve information and accessibility.

2. **IT Infrastructure**

   During 2023 a project to replace old servers across local systems was completed. Four new centers and three new retail shops were set up on the IT network and were provided with IT services. In addition, two existing locations were relocated.

3. **Electronic Health records**

   The IT team is working with the HSE to manage the implementation of the CDNTIMS system across all 90 CDNT's and has representation on the HSE project working group. A subgroup was formed in Enable Ireland with membership from services, DPO and IT to manage the implementation. The IT team attended and supported initial meetings with 18 of the Enable Ireland led teams.

4. **Cyber Security & ISO**

   During 2023 a cyber security audit was carried out by eirevo and work commenced on resolving recommendations raised as a result of the audit. Work also commenced on the development of the company's cyber security incident response plan. The IT team successfully completed all ISO27001 maintenance audits in 2023. Work has begun on the upgrade of the ISO27001 standard to the latest 2022 version.

**5. IT Support Services**

The IT team provided helpdesk and support services daily to over 1,700 users accessing IT resources on approximately 1,300 computing devices from over 70 locations. Service levels were reviewed to ensure a focus on service, process and quality improvement and service reviews were held with external partners to ensure all operational standards were maintained.

## FINANCIAL REVIEW

In 2023, Enable Ireland generated net outgoing resources of €0.21m. This compares to €2.8m net incoming resources in 2022.

Services Activities generated a deficit of €0.5m (2022: deficit €0.3m). 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 2023 are as follows:

- Overall, costs increased by €9.4m. Staff costs overall increased by €7.35m which can be attributed to an increase in staff numbers arising from additional posts being transferred from other agencies arising from P.D.S and an increase in agency costs of €1.6m. Due to staff recruitment issues we had to avail of agency where we were unable to fill posts and these prove more costly. In addition, €1.2m of the increase is attributable to the inclusion of the back pay due in respect of the WRC agreement.

- The company continues to maintain tight control over the running costs of the organisation however, non-pay costs increased by €2.07m. 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 and also increased costs due to inflationary pressures.

- Overall income has increased to €75.4m (2022: €68.9m) the majority of which relates to the overall increase in Restricted Income to €68.4m (2022: €61.7m). which is inclusive of match funding in respect of the back pay in respect of the WRC agreement. Unrestricted income decreased from €7.24m in 2022 to €6.6m in 2023. The bulk of this decrease is due to a loss of €1.09m on the sale of the fixed assets.

- Capital Expenditure of €2.1m was incurred in 2023 (2022: €1.35m) the bulk of which related to the purchase of vehicles and refurbishment of our Galway service in addition to the refurbishment of leasehold premises in both the services and commercial divisions.

As noted above the company recognised a deficit of €0.21m during the year ended 31 December 2023 and had net current assets of €8.8m 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 2023 the value of the investment is €1.33m. 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 87% of total Revenue in 2023 (88% of total Revenue in 2022), 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 2023.

## RELATED PARTY TRANSACTIONS

There were no related party transactions during the financial year ended 31 December 2023.

## 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**

**Mr. S. Haughey**
**CHAIRMAN AND DIRECTOR: MR. S. HAUGHEY**

**DATE: 16 MAY 2024**

**Mr. J. Bergin**
**DIRECTOR: MR. J. BERGIN**

**DATE: 16 MAY 2024**

## 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:

**Mr. S. Haughey**
Chairman and Director: Mr. S. Haughey

**Date: 16 May 2024**

**Mr. J. Bergin**
Director: Mr. J. Bergin

**Date:** 14 May 2024

**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 2023, 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 2023 and of its deficit 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.

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

**Date:** 16 May 2024

## ENABLE IRELAND DISABILITY SERVICES

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023 (continuing operations)

| | Notes | Restricted Capital Fund € | Restricted Services Fund € | Unrestricted Development Fund € | Totals 2023 € | Totals 2022 € |
|---|---|---|---|---|---|---|
| **INCOMING RESOURCES** | | | | | | |
| **Incoming Resources from Generated Funds** | | | | | | |
| **Voluntary Income** | | | | | | |
| Donations | **4** | - | - | 663,483 | **663,483** | 840,164 |
| **Activities for generating funds** | | | | | | |
| Commercial and fundraising | **2 (a)** | - | - | 7,045,917 | **7,045,917** | 6,503,762 |
| Investment income | **2 (b)** | - | - | 40,562 | **40,562** | 322 |
| **Incoming Resources from Charitable Activities** | | | | | | |
| Health Service Executive grants | | 330,936 | 64,995,418 | - | **65,326,354** | 58,411,603 |
| Grants from other agencies | **3** | - | 1,996,785 | - | **1,996,785** | 2,101,494 |
| Other income | | - | 1,377,893 | - | **1,377,893** | 1,089,380 |
| **Other Incoming Resources** | | | | | | |
| (Loss)/profit on disposal of fixed assets | **6** | - | - | (1,090,519) | **(1,090,519)** | 11,500 |
| **Total Incoming Resources** | **17** | 330,936 | 68,370,096 | 6,659,443 | **75,360,475** | 68,958,225 |
| **RESOURCES EXPENDED** | | | | | | |
| **Cost of generating funds:** | | | | | | |
| Fundraising costs | **5** | - | - | 749,745 | **749,745** | 631,953 |
| Commercial division | **5** | 35,191 | - | 4,032,772 | **4,067,963** | 3,567,629 |
| **Total cost of generating funds** | | 35,191 | - | 4,782,517 | **4,817,708** | 4,199,582 |
| **Charitable Expenditure:** | | | | | | |
| *Costs of activities in furtherance of the charity's objects:* | | | | | | |
| Disability services | **5** | 1,713,428 | 66,564,595 | 126,594 | **68,404,618** | 59,726,197 |
| Management & administration including governance costs | **5** | - | 2,349,602 | - | **2,349,602** | 2,222,834 |
| | | 1,713,428 | 68,914,197 | 126,594 | **70,754,220** | 61,949,031 |
| **Total Resources Expended** | **17** | 1,748,619 | 68,914,197 | 4,909,111 | **75,571,928** | 66,148,613 |
| **Net (Outgoing)/incoming Resources Before transfers and other recognised gains and losses** | | (1,417,683) | (544,101) | 1,750,332 | **(211,452)** | 2,809,612 |
| Transfer between funds | **9** | - | 544,101 | (544,101) | - | - |
| **Net (Outgoing)/incoming Resources Before other recognised gains/losses** | | (1,417,683) | - | 1,206,231 | **(211,452)** | 2,809,612 |
| Total funds at beginning of year | | 26,892,817 | (12,615,977) | 41,399,935 | **55,676,775** | 52,867,163 |
| Total funds at end of year | **17&18** | 25,475,134 | (12,615,977) | 42,606,166 | **55,465,323** | 55,676,775 |

The notes on pages 25 to 39 form an integral part of the financial statements.

**DIRECTOR:** **Mr. S Haughey** **DIRECTOR:** **Mr. J. Bergin** **DATE**: 16 May 2024

**ENABLE IRELAND DISABILITY SERVICES**

**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

**ENABLE IRELAND DISABILITY SERVICES**

**BALANCE SHEET AS AT 31 DECEMBER 2023**

| | Notes | 2023 € | 2022 € |
|---|---|---|---|
| **ASSETS EMPLOYED** | | | |
| Fixed Assets | 10 | **48,028,321** | 50,131,485 |
| Investments | 11 | **1,334,477** | 1,295,101 |
| | | **49,362,798** | 51,426,586 |
| **CURRENT ASSETS** | | | |
| Stocks | 12 | **184,628** | 169,766 |
| Debtors | 13 | **10,758,629** | 6,357,963 |
| Cash at bank | 14 | **16,210,205** | 14,131,139 |
| | | **27,153,462** | 20,658,868 |
| **CURRENT LIABILITIES** | | | |
| Creditors | 15 | **(18,305,446)** | (13,253,442) |
| **NET CURRENT ASSETS** | | **8,848,016** | 7,405,426 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | **58,210,814** | 58,832,012 |
| **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR** | | | |
| Long Term Bank Loans | 16 | **(2,745,491)** | (3,155,237) |
| **NET ASSETS** | | **55,465,323** | 55,676,775 |
| **FINANCED BY** | | | |
| Restricted Services Fund | 18 | **(12,615,977)** | (12,615,977) |
| Restricted Capital Fund | 18 | **25,475,134** | 26,892,817 |
| Unrestricted Development Fund | 18 | **42,606,166** | 41,399,935 |
| **TOTAL FUNDS** | | **55,465,323** | 55,676,775 |

The notes on pages 25 to 39 form an integral part of the financial statements

The directors approved and authorised the financial statements for issue on 16 May 2024.

**Mr. S. Haughey** — **DIRECTOR: MR. S. HAUGHEY**

**Mr. J. Bergin** — **DIRECTOR: MR. J. BERGIN**

**ENABLE IRELAND DISABILITY SERVICES**

## CASH FLOW STATEMENT AT 31 DECEMBER 2023

| | Notes | € | 2023 € | € | 2022 € |
|---|---|---|---|---|---|
| **NET CASH INFLOW FROM OPERATING ACTIVITIES** | **19** | | **3,473,405** | | 5,614,879 |
| **RETURNS ON INVESTMENTS AND SERVICING OF FINANCE** | | | | | |
| Investment income | | **40,526** | | 322 | |
| Interest and charges paid | | **(93,732)** | | (44,650) | |
| **NET CASH (OUTFLOW) FROM RETURNS ON INVESTMENTS AND SERVICING OF FINANCE** | | | **(53,206)** | | (44,328) |
| **CAPITAL EXPENDITURE** | | | | | |
| Purchase of tangible fixed assets | | **(2,103,647)** | | (1,356,349) | |
| Proceeds on sale of tangible fixed assets | | **1,220,034** | | 11,500 | |
| **NET CASH (OUTFLOW) FROM CAPITAL EXPENDITURE** | | | **(883,613)** | | (1,344,849) |
| **FINANCING ACTIVITIES** | | | | | |
| (Decrease) in long term bank loan | | **(457,520)** | | (500,856) | |
| Net cash outflow from financing | | | **(457,520)** | | (500,856) |
| **INCREASE IN CASH** | **20** | | **2,079,066** | | 3,724,846 |

## 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 for the period to December 2025 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.

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 |

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 2023 (2022: 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 2023, the total amount of trade debtors is €9,344,742 (2022: €4,807,038).

***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 reviews 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 €48,028,321 (2022: €50,131,485).

## 2 (a) ACTIVITIES FOR GENERATING FUNDS

| | 2023 Total Restricted | 2023 Total Unrestricted | 2023 Total | 2022 Total |
|---|---|---|---|---|
| | € | € | € | € |
| Community Fundraising | - | 190,911 | **190,911** | 146,832 |
| National Fundraising | - | 920,297 | **920,297** | 1,485,369 |
| Shop sales of donated goods | - | 4,094,312 | **4,094,312** | 3,783,591 |
| Rag sales of donated goods | - | 928,131 | **928,131** | 616,707 |
| Other income | - | 912,266 | **912,266** | 471,263 |
| | - | 7,045,917 | **7,045,917** | 6,503,762 |

## 2 (b) INVESTMENT INCOME

| | 2023 Total | 2022 Total |
|---|---|---|
| | € | € |
| Interest received on bank deposits | **405** | - |
| Dividends received | **40,157** | 322 |
| | **40,562** | 322 |

## 3. GRANTS FROM OTHER AGENCIES

| | 2023 Total Restricted Capital Fund | 2023 Total Restricted Services Fund | 2023 Total Unrestricted Development Fund | 2023 Total | 2022 Total |
|---|---|---|---|---|---|
| | € | € | € | € | € |
| Department of Social Protection – Community Employment Schemes | - | 1,925,603 | - | **1,925,603** | 1,819,436 |
| Department of Social Protection – Other | - | 8,392 | - | **8,392** | 11,899 |
| Department of Children & Youth Affairs | - | 56,644 | **-** | **56,644** | 46,797 |
| Other grant agencies - total amount | - | 6,146 | **-** | **6,146** | 31,843 |
| Department of Finance Employment Wage Subsidy Scheme (EWSS) | - | - | **-** | **-** | 191,519 |
| | - | 1,996,785 | - | **1,996,785** | 2,101,494 |

(a) Included in the above are amounts in respect of certain Community Employment Schemes. See note 25 for further details.

(b) Enable Ireland received €56,644 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.

(c) The company availed of the Employment Wage Subsidy Scheme for the Commercial and Fundraising divisions amounting to €Nil (2022: €191,519).

(d) Grants from Other Agencies are credited to the Statement of Financial Activities in accordance with the accounting policy set out at note 1(c). The above amount of €6,146 are amounts received from TUSLA.

## 4. INCOME FROM DONATIONS

| | 2023 Restricted Capital Fund | 2023 Unrestricted Development Fund | 2023 Total | 2022 Total |
|---|---|---|---|---|
| | € | € | € | € |
| Donations | - | 663,483 | **663,483** | 840,164 |
| | - | 663,483 | **663,483** | 840,164 |

## 5 TOTAL RESOURCES EXPENDED

| | Fundraising Costs | Commercial Division | Restricted Services: Disability Services | Restricted Services: Community Employment Schemes | Management & Admin | 2023 Total | 2022 Total |
|---|---|---|---|---|---|---|---|
| | € | € | € | € | € | € | € |
| Salary Costs | 245,772 | 2,087,470 | 52,697,568 | 1,862,236 | 1,790,272 | **58,683,318** | 51,331,060 |
| Travel Costs | 7,113 | 79,620 | 773,407 | 1,294 | 41,909 | **903,343** | 649,891 |
| Training Costs | 12,397 | 1,135 | 356,940 | 20,114 | 14,455 | **405,041** | 329,056 |
| Establishment | 438,617 | 1,231,540 | 5,738,923 | - | 69,490 | **7,478,570** | 6,719,365 |
| Office Costs | 24,157 | 157,068 | 2,783,921 | 41,959 | 264,525 | **3,271,630** | 2,769,369 |
| Consumables | - | 135,861 | 527,671 | - | - | **663,532** | 296,486 |
| Equipment | - | - | 550,584 | - | - | **550,584** | 520,679 |
| Transport | - | 265,548 | 802,822 | - | - | **1,068,370** | 1,054,664 |
| Depreciation | 2,300 | 53,938 | 1,840,022 | - | - | **1,896,260** | 1,789,631 |
| Other Costs | 6,553 | 25,539 | 407,157 | - | 118,299 | **557,548** | 643,762 |
| Interest & charges | 12,836 | 30,244 | - | - | 50,652 | **93,732** | 44,650 |
| | 749,745 | 4,067,963 | 66,479,015 | 1,925,603 | 2,349,602 | **75,571,928** | 66,148,613 |

**Analysis of 2022 costs**

| | | | | | | |
|---|---|---|---|---|---|---|
| **2022** | 631,953 | 3,567,629 | 57,906,761 | 1,819,436 | 2,222,834 | **66,148,613** |

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

| | 2023 | 2022 |
|---|---|---|
| | € | € |
| Audit fees | **66,927** | 66,347 |
| Meeting expenses and AGM | **897** | 603 |
| Legal and professional fees | **-** | 6,436 |
| | **67,824** | 73,386 |

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.

## 6. NET MOVEMENT IN FUNDS

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

| | 2023 | 2022 |
|---|---|---|
| | € | € |
| Depreciation | **1,896,260** | 1,789,631 |
| Bank interest and charges | **93,732** | 44,650 |
| Auditors' remuneration (VAT inclusive) | **66,927** | 66,347 |
| Loss on sale of fixed assets | **(1,090,519)** | 11,500 |

## 7. STAFF COSTS

| | 2023 | 2022 |
|---|---|---|
| The aggregate payroll costs were as follows: | € | € |
| Wages and salaries | **46,199,274** | 41,568,517 |
| Social welfare costs | **4,784,442** | 4,265,663 |
| Pension and other risk benefit costs | **2,817,648** | 2,233,684 |
| | **53,801,364** | 48,067,864 |
| Payments made to independent third parties for the provision of staff | **4,881,954** | 3,263,196 |
| | **58,683,318** | 51,331,060 |

Following negotiations facilitated by the Workplace Relations Committee (WRC) on 17 October 2023, it was agreed with representatives of the HSE, FORSA, INMO and SIPTU that all Section 39 employees would be in receipt of a pay increase as follows:

1. An increase of 3% backdated to 1 April 2023
2. An increase of 2% from 1 November 2023
3. An increase of 3% from 1 March 2024

In February 2024, the Company received interim funding from the HSE in respect of some of the increases effective from 1 April 2023 and 1 November 2023 and accordingly the Company has accounted for these additional costs in the period to 31 December 2023. The Company is still awaiting clarification whether the salary increases are pensionable and whether the HSE will fund same. Accordingly, these amounts have not been accrued for at the balance sheet date. The pay parity issue is to be addressed over the term of the new Public Sector agreement which was included in the Workplace Relations Committee (WRC) agreement.

| **NUMBER OF EMPLOYEES** | **2023 Number** | **2022 Number** |
|---|---|---|
| The average wholetime equivalent number of employees during the financial year were: | | |
| Fundraising | **4** | 4 |
| Commercial | **53** | 50 |
| Disability services | **857** | 797 |
| DSP CE schemes | **124** | 104 |
| | **1,038** | 926 |

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:

| | **2023 Number** | **2022 Number** |
|---|---|---|
| €60,000 - €70,000 | **55** | 46 |
| €70,001 - €80,000 | **18** | 13 |
| €80,001 - €90,000 | **14** | 17 |
| €90,001 - €100,000 | **12** | 8 |
| €100,001 - €110,000 | **3** | 3 |
| €110,001 - €120,000 | **2** | 2 |
| €120,001 - €130,000 | **1** | 1 |
| €130,001 - €140,000 | **1** | 1 |
| €140,001 - €150,000 | **1** | 1 |
| | **107** | 92 |

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 €544,101 in 2023 (2022: €302,592) 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 - 2023, Enable Ireland has transferred funds amounting to €20,173,064 to support service activities not funded by the HSE and other agencies.

## 10. TANGIBLE FIXED ASSETS

| | Land | Buildings | Leasehold Improvements | Equipment Fixtures & Fittings | Motor Vehicles | Computer Equipment | Total |
|---|---|---|---|---|---|---|---|
| | € | € | € | € | € | € | € |
| COST | | | | | | | |
| Balance 01.01.2023 | 244,615 | 67,815,164 | 1,879,809 | 4,900,354 | 4,803,343 | 4,608,152 | 84,251,437 |
| Additions | 28,100 | 884,135 | 571,909 | 67,804 | 457,113 | 94,586 | 2,103,647 |
| Disposals | - | (3,120,751) | - | (111,133) | (300,241) | - | (3,532,125) |
| Cost at 31.12.2023 | 272,715 | 65,578,548 | 2,451,718 | 4,857,025 | 4,960,215 | 4,702,738 | 82,822,959 |
| DEPRECIATION | | | | | | | |
| Balance 01.01.2023 | - | 19,561,000 | 1,586,809 | 4,685,342 | 3,729,365 | 4,557,436 | 34,119,952 |
| Charge for period | - | 1,327,969 | 28,934 | 79,551 | 422,173 | 37,633 | 1,896,260 |
| Disposals | - | (828,288) | - | (111,132) | (282,154) | - | (1,221,574) |
| At 31.12.2023 | - | 20,060,681 | 1,615,743 | 4,653,761 | 3,869,384 | 4,595,069 | 34,794,638 |
| **NET BOOK VALUE 31.12.2023** | **272,715** | **45,517,867** | **835,975** | **203,264** | **1,090,831** | **107,669** | **48,028,321** |
| 31.12.2022 | **244,615** | **48,254,164** | **293,000** | **215,012** | **1,073,978** | **50,716** | **50,131,485** |

Details of bank securities are set out in note 16.

## 11. INVESTMENTS

| | Shares | Prize Bonds | Investment Fund | Total |
|---|---|---|---|---|
| Cost | € | € | € | € |
| Market Value at 01/01/23 | 3,887 | 197 | 1,291,017 | 1,295,101 |
| Interest income earned | - | - | 39,376 | 39,376 |
| Market Value at 31/12/23 | **3,887** | **197** | **1,330,393** | **1,334,477** |

The market value of investments at 31 December 2023 is €1,330,393 (2022: €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

| | 2023 | 2022 |
|---|---|---|
| | € | € |
| Stock | **184,628** | 169,766 |

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

| | 2023 | 2022 |
|---|---|---|
| | € | € |
| Trade debtors | **9,344,742** | 4,807,038 |
| Other debtors | **191,196** | 200,450 |
| Prepayments and accrued income | **1,222,691** | 1,350,475 |
| | **10,758,629** | 6,357,963 |

## 14. CASH AT BANK

At 31 December 2023, the cash at bank amounted of €16,210,205 (2022: €14,131,139). Included within cash and bank is a restricted amount of €159,881 (2022: €167,683) 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.

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

| | 2023 € | 2022 € |
|---|---|---|
| Trade creditors | **2,146,521** | 1,504,028 |
| Other creditors | **458,149** | 471,504 |
| Accruals | **5,502,687** | 3,462,390 |
| Deferred income | **8,562,972** | 6,258,546 |
| PAYE / PRSI | **1,207,685** | 1,121,146 |
| Bank loan (Note 16) | **427,432** | 435,828 |
| | **18,305,446** | 13,253,442 |

Included in the above are restricted creditors of €343,173 (2022: €240,875) in relation to five Department of Social Protection community employment schemes, which figure includes €342,410 (2022: €222,608) in respect of advances.

Included in the above are deferred amounts of €6,732,603 (2022: €4,732,308) in relation to the deferral of 2023 and prior year surpluses in respect of certain service areas (CHO1 Cavan Monaghan, CHO2 Galway/Mayo, CHO3 Midwest, CHO4 Cork/Kerry, CHO5 Kilkenny, 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 grands received to be expensed in 2024.

## 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.

| | 2023 € | 2022 € |
|---|---|---|
| **Bank Loans** | | |
| **Amounts falling due within one year** | | |
| Repayable in one year or less, or on demand | **427,432** | 435,828 |
| **Amounts falling due after more than one year** | | |
| Repayable between two and five years | **1,709,729** | 1,743,312 |
| Repayable over five years | **1,035,762** | 1,411,925 |
| | **2,745,491** | 3,155,237 |

**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

## 17. STATEMENT OF FUNDS

| | At 31 December 2022 | Income | Expenditure | Transfers | At 31 December 2023 |
|---|---|---|---|---|---|
| | € | € | € | € | € |
| **Restricted Capital Fund** | | | | | |
| Buildings | 48,254,164 | (2,236,616) | (499,681) | - | 45,517,867 |
| Motor Vehicles | 1,073,978 | 156,872 | (140,019) | - | 1,090,831 |
| Fixed Assets not Expended | (22,435,325) | 2,410,680 | (1,108,916) | - | (21,133,564) |
| **Total Restricted Capital Fund** | **26,892,817** | **330,936** | **(1,748,619)** | **-** | **25,475,134** |
| **Total Restricted Services Fund** | **(12,615,977)** | **68,370,096** | **(68,914,197)** | **544,101** | **(12,615,977)** |
| **Unrestricted Development Fund** | | | | | |
| Land | 244,615 | 28,100 | - | - | 272,715 |
| Equipment, Fixtures & Fittings | 215,012 | (43,328) | 31,581 | - | 203,265 |
| Computer Equipment | 50,716 | 94,586 | (37,365) | - | 107,937 |
| Leasehold Improvements | 293,000 | 571,909 | (28,934) | - | 835,975 |
| Investments | 1,295,101 | 39,376 | - | - | 1,334,477 |
| Development Funds | 39,301,490 | 5,968,801 | (4,874,393) | (544,101) | 39,851,798 |
| Defined Benefit Pension Deficit | - | - | - | - | - |
| **Total Unrestricted Development Fund** | **41,399,935** | **6,659,443** | **(4,909,111)** | **(544,101)** | **42,606,166** |
| | **55,676,775** | **75,360,475** | **(75,571,927)** | **-** | **55,465,323** |

## 18. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

| | Restricted Capital Fund | Restricted Services Fund | Unrestricted Development Fund | Total |
|---|---|---|---|---|
| | € | € | € | € |
| **Funds balance at 31 December 2023 are represented by:** | | | | |
| Tangible Fixed Assets | 46,608,429 | - | 1,419,891 | **48,028,321** |
| Investments | - | - | 1,334,477 | **1,334,477** |
| Current Assets | - | (12,698,604) | 38,852,066 | **27,153,462** |
| Current Liabilities | (18,388,073) | 82,627 | - | **(18,305,446)** |
| Long Term Liabilities | (2,745,491) | - | - | **(2,745,491)** |
| **Total Net Assets/(Liabilities)** | 25,475,134 | (12,615,977) | 42,606,166 | **55,465,323** |

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

| | 2023<br>€ | 2022<br>€ |
|---|---|---|
| Net (outgoing)/incoming resources after depreciation | **(211,452)** | 2,809,612 |
| Interest received | **(40,526)** | (322) |
| Interest paid | **93,732** | 44,650 |
| Depreciation | **1,896,260** | 1,789,631 |
| Loss/(profit) on sale of fixed assets | **1,090,519** | (11,500) |
| (Increase)/decrease in debtors | **(4,400,666)** | (741,884) |
| (Increase) in stocks | **(14,862)** | (29,358) |
| Increase in creditors | **5,060,400** | 1,754,050 |
| Net cash inflow from operating activities | **3,3473,405** | 5,614,879 |

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

| | 2023<br>€ | 2022<br>€ |
|---|---|---|
| Increase in the year | **2,079,066** | 3,724,846 |
| Net funds at 31 December 2022 | **14,131,139** | 10,406,293 |
| Net funds at 31 December 2023 | **16,210,205** | 14,131,139 |

## 21. ANALYSIS OF CHANGES IN NET FUNDS

| | At 31.12.22<br>€ | Cash Flows<br>€ | Other Charges<br>€ | At 31.12.23<br>€ |
|---|---|---|---|---|
| Cash at bank and bank overdraft | 14,131,139 | **1,919,185** | - | 16,050,324 |
| Net Funds | 14,131,139 | **1,919,185** | - | 16,050,324 |

## 22. STATUTORY INCOME AND EXPENDITURE ACCOUNT

| | Operational Fund<br>€ | Unrestricted Fund<br>€ | 2023<br>€ | 2022<br>€ |
|---|---|---|---|---|
| **Income** | | | | |
| Total incoming resources | 68,701,032 | 6,659,443 | 75,360,475 | 68,958,225 |
| **Expenditure** | | | | |
| Resources expended | (70,662,816) | (4,909,111) | (75,571,927) | (66,148,613) |
| **(Deficit)/surplus for the year** | **(1,961,784)** | **1,750,332** | **(211,452)** | **2,809,612** |

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 2023 were €1,751,910 (2022: €1,763,793).

## 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 2023 there were 12 members (2022: 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.

## 26. CAPITAL COMMITMENTS

At 31 December 2023, there is future capital expenditure authorised by the directors and contracted for amounting to €1,165,039 (2022: €158,212) as detailed below.

| | |
|---|---|
| Refurbishment of Galway Services | €246,893 |
| Upgrading works at Harbour Lights | €835,425 |
| Upgrading Works on roof in Quinn's Cross | €82,722 |

At 31 December 2023, there is further capital expenditure authorised by the directors but not contracted for amounting to €422,500 (2022: €Nil) as detailed below.

| | |
|---|---|
| Purchase of Chipfield (Hazeldene) premises for Adult Residential Services | €422,500 |

## 27. OPERATING LEASE COMMITMENTSS

**The company as lessee**

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

| | **2023** | **2022** |
|---|---|---|
| | **€** | **€** |
| Due: | | |
| Within one year | **626,030** | 606,813 |
| Between one and five years | **1,560,528** | 1,857,845 |
| After five years | **1,068,667** | 1,337,233 |

## 28. FINANCIAL INSTRUMENTS

| | 2023 € | 2022 € |
|---|---|---|
| *Financial assets at fair value through the statement of financial activities* | | |
| Investments | **1,334,477** | 1,295,101 |
| *Financial assets that are debt instruments measured at amortised cost* | | |
| Trade debtors | **9,344,742** | 4,807,038 |
| Other debtors (including accrued income) | **1,413,887** | 1,550,925 |
| Cash at bank and in hand | **16,210,205** | 14,131,139 |
| *Financial liabilities measured at amortised cost* | | |
| Bank loans and overdrafts | **3,172,923** | 3,591,067 |
| Trade creditors | **2,146,521** | 1,504,028 |
| Other creditors (including accruals) | **7,168,521** | 5,055,038 |
| Deferred income | **8,562,972** | 6,258,546 |

## 29. CONTINGENT LIABILITIES

There were no contingent liabilities at 31st December 2023.

## 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 (2022: €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 16 May 2024.