

ENABLE IRELAND DISABILITY SERVICES
(A Company Limited by Guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS FOR THE
FINANCIAL YEAR ENDED 31 DECEMBER 2020

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.

Mr. D. Cashman
Director: Mr. D. Cashman

Ms. N. Dempsey
Secretary: Ms. N. Dempsey

ENABLE IRELAND DISABILITY SERVICES

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

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DIRECTORS AND OTHER INFORMATION

DIRECTORS: Mr. D. Cashman (Chairman) Mr. S. Haughey
Mr. T. Landers Mr. M. Berkery
Ms. M Breen Mr. P. Dormer (resigned 26 Nov 2020)
Mr. L Mullins (appointed 26 Nov 2020) Mr. D Duggan
Mr. J. Bergin Ms. G. Lacey
Mr. S. Houston Ms. E. Barry
Mr. A Browne (appointed 26 Nov 2020)

SECRETARY: Ms. Noreen Dempsey

CHIEF EXECUTIVE: Mr. John O’Sullivan

SENIOR MANAGEMENT: Noreen Dempsey – Director of Finance & IT
Theresa Compagno – Director of HR & Corporate Affairs
Mary Fox – National Director of Services

BANKERS: Allied Irish Banks plc.
Bank of Ireland plc

INVESTMENT ADVISORS: FBD Investment Services

AUDITORS: RSM Ireland,
Statutory Audit Firm,
Trinity House,
Charleston Road,
Ranelagh,
Dublin 6.

SOLICITORS: Arthur Cox & Co., Dublin.
Martin A. Harvey & Co., Cork.

REGISTERED OFFICE: Unit 32F, Rosemount Park Drive,
Rosemount Business Park,
Ballycoolin Road,
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 2020.

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 20th August 2019. 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 seventeen.

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 two persons, other than employees to the Company, to be Directors, each of whom 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.

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

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

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

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

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

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

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

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

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

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;
- Not for Profit Business Association; and
- 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 2020 Enable Ireland provided assessment, therapeutic, educational and family support services to 7,024 children (7,414 in 2019) and 1,179 adults (662 in 2019). 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 45 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 2020 was to maintain services to service users and service owners in a safe environment while adhering to government advice and the restrictions implemented to combat the pandemic. New ways of working were adopted and every effort was made to continue to deliver essential respite, residential and family support services. Enable Ireland continued to reduce costs whenever possible through procurement and initiatives aimed at minimising the effects of significant increases in costs such as insurance and I.T. support services. However, our focus from mid-March onwards was to maintain and deliver as many services as possible to our service users and service owners.

In order to maintain the level of service which Enable Ireland delivers, it must continue to raise income from its Commercial Division and fundraising activities. In the year ended 31 December 2020, our ability to raise funds from these divisions was severely affected by the pandemic and the restrictions imposed resulting in a significant drop in the income generated. Enable Ireland transferred from its Commercial Division, fundraising and ancillary income, which is referred to in the financial statements as Unrestricted Development Fund, €59,617 (2019: €1,311,599). This transfer was necessary in order to deal with the shortfall between the income received from the HSE and other agencies to fund the services versus the cost of running these services. Since inception, Enable Ireland Disability Services has continuously funded service-related activities from its commercial, fundraising and ancillary income resources. In the period 2006 - 2020, Enable Ireland transferred funds of €19,225,013 to support service activities not funded by the HSE and other agencies. These sources of income are vital in delivering our services and we would like to thank everyone who helped in this area.

The company's 23 charity shops are the cornerstone of our Commercial Division. In 2020 this division employed 64 Community Employees (CE) and 130 volunteers in our shops.

Strategy

The objectives for the financial year of this report are set within the context of Enable Ireland's charitable objectives set out in the 2015-2019 Strategic Plan. During the year work to complete the Strategic Plan 2020 – 2024 was set aside, due to the pandemic, therefore Enable Ireland continued to operate under the 2015-2019 plan.

The core values of Enable Ireland underpin the way in which we deliver services, interact with people and are held accountable. These values inform all our actions and ensure we achieve the highest standards in everything we do.

Our core values commit us to:

- focus on all aspects of an individual's life, particularly in the context of the community and society. We promote the idea that society and the environment must recognise and accommodate individual needs;
- recognise that all citizens have equal rights;
- recognise that all individuals have unique and diverse strengths, needs and preferences. We embrace and promote this diversity, and always respect privacy and confidentiality. We are committed to the continued development, deployment and promotion of person-centred services and activities;
- support the rights of individuals to self-determination regarding life choices;
- promote fairness, in line with equality of opportunity, equal access and legal rights;
- be honest, trustworthy, impartial and stand by our values;
- ensure that all stakeholders are treated in an objective manner which is just and fair;
- excellence in everything we do;
- ensure that all actions taken by the company are visible, clear and easy to understand; and
- be responsible to stakeholders and to the State for its actions and decisions.

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

During the Covid-19 global pandemic, Enable Ireland demonstrated its ability to anticipate, absorb and adapt to the evolving crisis. The challenges and threats stimulated Enable Ireland's creative and courageous response in identifying imaginative and inspiring pathways through the crisis.

Despite the pandemic, Enable Ireland maintained its focus on strong and robust corporate governance, transparency and accountability to best serve children and adults with disabilities and their families. The organisation continued to be fully compliant with SORP, the Statement of Recommended Practices, Accounting and Reporting by Charities and, in accordance with Enable Ireland's obligations, a full report on the activities of the organisation for 2020, including financial details and audited accounts, was submitted to the Charities Regulator (CR) in 2020. Enable Ireland completed and signed the HSE Service Arrangement Part 1 in January 2020 covering the year to 31 December 2020. In May 2020, Enable Ireland submitted the HSE Annual Compliance Statement (2019) 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.

Work to complete the Enable Ireland Strategic Plan 2020 – 2024 was set aside to manage the challenges posed by Covid-19.

2020 was a very busy and challenging year in Services. The arrival of the Covid-19 virus to Ireland in spring 2020 resulted in the closure of the majority of our on-site services. We were required to review all of our service provision in the context of the restrictions in place at the various stages and endeavoured to continue to deliver essential services safely to those in greatest need. Contingency plans were put in place to ensure that service owners, children and families were supported, with a different model of service where this was possible.

Despite the challenges brought about by Covid-19 throughout 2020, Residential, Respite and home support services were maintained. Respite, at reduced capacity, was offered to those with high priority needs. Community and home support was offered to adults who would normally attend Day Centres. All Service Centres were provided with PPE for staff and measures were put in place to adhere to Government guidelines as these changed and developed throughout the year.

Arrangements were made to enable many staff to work from home. Staff were redeployed internally to support residential services, respite services and community support, and externally to support the HSE with Covid-19 testing as requested.

Risk assessments and Health & Safety policies and procedures were reviewed on an ongoing basis in every frontline service and updated procedures were put in place following NPHET and HSE advice. During October we unfortunately had our first experiences of both service owners and staff testing positive for Covid-19. All situations were managed appropriately and as a result certain protocols and guidance were updated for managers to support them in dealing with confirmed or suspected cases of Covid-19.

This was all done alongside continuing to plan for the roll out of the national Progressing Disability Services (PDS) programme for Children and Young people and the New Directions programme for adults. Enable Ireland completed and signed the schedules of the HSE Service Arrangement in all areas within the required timeframe. Review meetings were attended as required throughout the year in each of the CHO areas to monitor and review the service arrangements in place.

Enable Ireland continued to work in close collaboration with the HSE and other partners regarding the PDS initiative. This involved planning for implementation of the significant change process for children, families and staff in each local area. Enable Ireland is now confirmed as Lead Agency in 20 Children's Disability Network Teams (CDNT). The appointment of the Children's Disability Network Managers (CDNM) commenced and 17 of the 20 were in post at the year end. Senior Managers from Enable Ireland supported both the recruitment process and the process of assigning staff to new network teams. A number of Enable Ireland staff obtained CDNM posts and agreement with the HSE was reached to back-fill these posts.

Enable Ireland's IT Team continued to work with the HSE on the development of the National Children's Disability Information Management System (MIS) that will be deployed to all service providers that deliver services under Progressing Disability Services. In particular, we worked to support the HSE on the procurement of the new system, to ensure that the new system will continue to meet Enable Ireland's needs and to simplify the process to migrate to the new system thereby minimising the impact on local services. The procurement of the new system has begun and all PDS teams are expected to migrate to the system in Q3 2021.

A small number of new posts were allocated to Enable Ireland as part of the national development posts made available in 2020 to address waitlists for Assessment of Need (AON) and Autism Spectrum Disorder (ASD). Enable Ireland was asked to prioritize and support the AON process in order to clear backlogs for same. In Cork, Enable Ireland was contracted to complete all of the AON assessments and a dedicated team was employed for a fixed term to complete this project.

A number of new initiatives were introduced across the country to manage the changing needs in line with Covid-19. This included the development of a virtual service and the introduction of telehealth services. Many of these new initiatives supported the ongoing work on the re-organisation of services in line with the principles and standards of the New Directions National Policy.

With support from Communications, a number of online and video resources were developed by Therapists/Clinical Staff from across the organisation. 69 videos were created nationally and were posted to Enable Ireland's YouTube channel to be shared with parents. The content was tailored especially for parents and caregivers to enable them to keep up to date with physiotherapy exercises, speech and language activities or occupational therapy routines. Key workers checked in with service owners and families regularly by phone.

The community-living development at Bailis in Navan had a celebration at the start of the year to recognise their 10th anniversary. The service is a great example of a partnership approach to a community residential response by the HSE, Cheshire Ireland and Enable Ireland working together. In early 2020 we completed the purchase of the apartment that we had previously been renting within the complex to deliver that service. Planning progressed on the relocation of Harbour Lights with a possible site identified for a new build. The work on the extension at Sandymount Pool, as planned, was completed, however additional work was required to improve the original pool area. Unfortunately building restrictions during 2020 caused the additional work to stall. The sale of one unit at Little Island in Cork was completed. The development of a new hub in Ballincollig assisted with increasing numbers in day service places and the new hub at the Butterfly Club in Rathkeale also opened to deliver day services in the West Limerick region. In Nenagh, work on a new hub was completed to increase capacity.

Funding for small capital works, transport and technology was obtained from the HSE in a number of areas in order to facilitate adherence to Covid-19 regulations and compliance with public health guidelines.

In National Services, the Enable Ireland AT Service co-hosted a number of Community Hubs for Assistive Technology (CHAT) gatherings throughout the year and webinars were delivered to various groups nationally and world-wide. The AT Service was instrumental in supporting the roll out of the virtual service. Within SeatTech, services continued to be delivered for Priority 1 and emergency repairs. Online support was offered, and a number of jobs were completed on existing equipment, without the service owner needing to attend in person, e.g., repairs, post-issue follow-up or minor modifications.

Enable Ireland is fully committed to the Public Sector procurement regulations and strives to achieve value for money in the procurement of supplies and services essential to support its work in providing assessment, therapeutic and clinical intervention for people with disabilities in a cost effective and efficient manner. We participate fully in on-going programmes of the Office of Government Procurement (OGP) and HSE procurement initiatives, focusing especially on achieving procurement savings, including the use of shared framework agreements for the provision of supplies and services. There is an active National Procurement & Energy Group in place in Enable Ireland. This group is chaired by the Director of Finance and IT and comprises representatives from all Director of Services regions, the Commercial Division and the Fundraising Division.

Enable Ireland reports energy efficiency data to the Sustainable Energy Agency Ireland (SEAI) annually. Our target was to achieve an energy saving of 33% from our baseline by 2020 and this target has been achieved and surpassed in 2020. Enable Ireland continued to implement energy efficient practices throughout the organisation during 2020 through careful management and continuous improvement of our environmental performance. We believe that good environmental performance demonstrates high standards of corporate responsibility and generates cost saving opportunities. During 2020 with the help of grant aid from the S.E.A.I. energy efficient upgrades of lighting and insulation were carried out in our Galway Children's Service Centre.

Enable Ireland operates a defined contribution pension scheme. The trustees of the pension scheme are Independent Trustees Limited. The trustees include two member trustees and also two Enable Ireland board members who all play an active role in overseeing how the pension fund is managed and advocate for the provision of better, more transparent and more accessible information for its members. During 2020 the Board of Directors commissioned an independent review of the Enable Ireland Pension Scheme. The review was completed in 2020 and will be presented to the Board for decision in early 2021.

Enable Ireland's employee headcount as of 31 December 2020 was 1,142.

Employee relations with trade unions were dominated by positive engagement, concentrating on Covid-19 related activity; positive/suspected cases, testing, vaccination planning, staff derogation, redeployment. Relations were fruitful and co-operation was explicit in the context of rapidly evolving and challenging demands on employees.

Recruitment continued during Lockdown/Level 5 restrictions. The vast majority of interviews took place via Microsoft Teams. This was supported with online webinar training for interview panel members.

The HR Department also expanded its Health & Wellbeing Programme to support employees in the most difficult of times ever known by the workforce. There was an array of diverse activities for employees to engage in to support their Health & Wellbeing. This initiative arose from feedback from employees.

The HR Department engaged with employees by telephone, email and video conferencing throughout 2020 and issued a series of comprehensive Frequently Asked Questions documents to employees answering all queries relating to Lockdown/Level 5 restrictions covering topics such as:

- Attendance at work during lockdown/Level 5 restrictions
- High Risk/Very High Risk category of employees,
- Working arrangements during special leave with pay arrangements
- Working arrangements during Covid-19,
- Redeployment (internal & external) during Covid-19,

- Employee Relations process during Covid-19
- Recruitment & Training,
- Enable Ireland's response to the National Vaccination Programme
- Health & Wellbeing.

A dedicated section on Health & Wellbeing was set up on Enable Ireland's intranet, INFORM.

The National Policy Group work programme for 2020, devised prior to Covid-19, continued. Enable Ireland's Data Protection Compliance Programme became ever more important in 2020 in light of the move to Working from Home for a very high numbers of employees. This was supported by a series of guideline documents and a Policy on Employees Working from Home during Covid-19 which was monitored closely for compliance.

There was a substantial increase in mandatory training in light of Covid-19. All training was facilitated online with the exception of mandatory practical training modules.

Covid-19 issues dominated all Enable Ireland services but particularly so for the designated centres under HIQA regulation. Services, staff, residents and respite users all had to adapt to vastly different work practices and protocols, the use of PPE and isolation where required and the cohorting of teams across services.

Staff, residents and respite users all adapted to this new reality and staff continued to work on site from the start of the first pandemic wave in March 2020. Engagement with HIQA continued with each Person in Charge (PIC) holding weekly phone calls to update their case-holder inspector on the standard of quality and care in their respective designated centres.

During the course of the pandemic regulatory monitoring was maintained as follows:

- Two designated centres received full on site re-registration inspections during the year. St Laurence and Harbour Lights Adult Residential Services in Cork passed inspection successfully with few substantial compliances.
- Rathmore House in Wicklow and Ard na Mara in Cork, (both Adult Respite Services) received onsite monitoring inspections during the year.
- Internal inspections, which are carried out twice yearly, were moved to online where PIC's and staff were interviewed by the internal inspectors remotely. The views of residents and respite users views were also sought. Reports and feedback were given in each case.
- Work commenced to prepare Curraheen Children's Respite Services for registration and initial paperwork was prepared for submission.
- Any suspected or confirmed cases of Covid-19 within the designated services was reported daily on the HIQA portal.
- In September, HIQA introduced an extensive Infection, Prevention and Control framework for all designated centres including self-assessment and a quality improvement plan. This was reviewed during the onsite inspections in our premises at Harbour Lights and Ard na Mara in Cork in the final quarter of 2020. It was also included as part of the internal inspection process in the latter half of 2020.

The work of the National Health and Safety Committee has continued to be dominated by Covid-19 related activity and the following protocols were agreed and amended prior to the Christmas break for most employees: Protocol for visitors and contractors on site and revised policies to include Covid-19 protocols.

Five applications were processed by the Research, Ethics and Quality Committee in 2020 on a range of diverse topics:

- The experiences of adolescents living with Ehler’s Danlos Syndrome (EDS),
- Exploring the experiences of service users, their carers and families, during the novel coronavirus (Covid-19) pandemic
- A cross-sectional study of transition from child to adult health services for young people with cerebral palsy in Ireland
- Exploring the critical factors influencing change in the context of a planned change programme
- The effectiveness of a story grammar marker as an intervention tool to support school age children attending disability services in expressing the macrostructure of narratives

Communications outputs during 2020 focused on advocacy activity, online retail support, online fundraising campaigns support and online services support. Online Services support involved sharing service news on a Level 5 update for parents, families and service users through our website & social media platforms.

Social Media Results for 2020 included 230k visitors to the Enable Ireland website, an increase of nearly 40% over the previous year. There were 680k page views, an increase of 20% on the previous year. On Facebook we gained 3,946 followers, bringing total followers to 28k. In 2020, we added 20 new Facebook business pages for individual charity shops and our new garden centre in Limerick to facilitate online sales. We gained 1,741 followers on Instagram in 2020 and now have 3k followers. We had 1.277 million impressions in 2020 from 134 posts and we reached 641,184 people. On Twitter we gained almost 100 new followers per month in 2020. We currently have 6.6k followers. Our followers on LinkedIn increased by 1,972 to 5,008 in 2020 (+65%).

After a promising start, Covid-19 undoubtedly provided immense challenges for the Fundraising Team during 2020. From March, all in-person fundraising activities had to be cancelled (including long-standing, successful events). The pandemic has also proved challenging from a planning perspective, as even virtual events had to be postponed or reimaged due to changes in Levels in different counties throughout 2020.

Notwithstanding this, the Fundraising Department took a proactive and innovative approach in responding to the changed environment by creating exciting virtual fundraising activities. New campaigns included the inclusive ‘Wheel 100’ campaign, the Wild Atlantic Art Sale and Jewellery Sale conducted via Enable Ireland’s online eBay shop. Our National Fundraising had continued success in growing relationships with new corporate partners which helped to cushion the blow of lost income from local / regional events.

In late 2020 we launched our ‘Win A House Cork’ campaign raffle, which has already received strong support from the public. The draw was held in April 2021. Covid-19 has necessitated Enable Ireland taking innovative decisions like this with respect to our fundraising campaigns.

Enable Ireland postponed its 2020 Door To Door recruitment campaign during the year with only 188 out of a projected 500 sign ups collected. Enable Ireland will need to replace lost donors and will restart this campaign in 2021 when restrictions allow.

During 2020, Enable Ireland received bequests totalling €247,458. This is an excellent reflection on our services and the work Enable Ireland does to support children and adults. The positive impact made for families encourages supporters to include Enable Ireland in their wills.

Despite huge challenges, particularly in relation to restrictions on travel, Enable Ireland’s new partnership with Applegreen PLC raised over €123,000 to support our services during 2020 (with €100,000 of this agreed to be prioritised towards our Dublin South West Tallaght Services development). Enable Ireland was also selected as 2020 charity partner by Peter Mark hair salons,

and their annual Petermarkathon campaign raised over €40,000 to support Enable Ireland's services for families during Covid-19.

Enable Ireland received €50,000 in grant support from the Smurfit Kappa Foundation and \$17,000 (€14,500 approx.) from the UPS Foundation (applications for both were submitted by Enable Ireland with staff in the respective companies supporting our bids for funding). Horizon Therapeutics donated €35,000 to support our services during Covid-19.

Our 'Friends of Enable Ireland' network continued to grow during 2020, and our 'Friends' helped to raise over €30,000 to support our services during the pandemic through online and virtual campaigns. There are 1,542 Friends in our network, with whom we share information, campaigns and events.

Enable Ireland was successful in its application to "RTE Does Comic Relief" funding. Enable Ireland received a grant of €95,000 to support the development of our new Virtual Service across the organisation.

TK Maxx remains a vital stream of quality clothing donations and financial support for Enable Ireland. Covid-19 severely disrupted Enable Ireland from a commercial perspective, with our charity shops closed for almost 6 months out of the year, or operating under reduced capacity when open. Fortunately, our February 2020 till donation campaign was able to take place, raising €119,351 in cash donations and fundraising. €5,806 was raised from additional TK Maxx staff fundraising during the first period of lockdown in 2020, showing the strong relationship that Enable Ireland continues to maintain with TK Maxx and Homesense staff.

In 2020 the Commercial Division had to close all of our retail shops for four months over two lockdowns due to Covid-19 restrictions. We did however achieve a profit for the end of year by cost-reduction, renegotiated shop rents and availing of State supports. We sourced and moved premises into less expensive ones, and we opened two new shops, in Gorey and Mullingar, that operate under a new cost structure.

All Enable Ireland retail shops were moved online via Facebook platform, to a click and collect service and this is an area, which we know will grow significantly.

Gardening products were introduced into our eBay store and we quickly established a nationwide ordering and delivery service, which was very successful.

Upon re-opening, trade was robust and all shops adhered to the Covid-19 guidelines including successful quarantine of donations.

Our supplier relationships continued to go from strength to strength as we looked for new opportunities.

Our warehouse remained open to ensure all textile banks were managed in line with health and safety requirements. Additional temporary warehouses were sourced to meet demand.

Due to the Covid-19 pandemic, the original IT plan and strategy for 2020 was adjusted and re-aligned to ensure that all IT resources were allocated to the provision of infrastructure and services to address the pandemic. The work undertaken by the IT Team during 2020 included the deployment of Microsoft Teams to allow staff complete assessments, reviews and consultations from home using video conferencing; the deployment of Attend Anywhere to enable clinicians to provide video conferencing during clinical consultation and the implementation of Webex to facilitate online training programmes.

The IT Team also managed the roll out and deployment of over four hundred laptops to staff, allowing them to work from home and access all company systems and resources. In addition over two hundred smartphones with company email and Teams were deployed to our clinicians. The company's Citrix environment was upgraded to allow staff working remotely to securely access company systems and data using personal computing devices from home.

GoldMine, the company's electronic health record, was upgraded and reconfigured to allow the company's clinicians to access remotely. This allowed therapists to update service user records without the need to visit the office or without the need to maintain other local record keeping systems. The need for GoldMine continued to grow throughout the year and the IT Team supported the company's clinicians and administration staff through these system and process changes and worked to ensure that staff could use the system in new ways to support the new way of working. New GoldMine reports were developed to simplify service metrics.

The upgrading of DSL lines to NCA technology was undertaken in some areas to improve network capacity. The IT team continued the migration of the company's IT systems and services to the Cloud. In particular, work was completed to: migrate the company's datacentre to Microsoft Azure; migrate company data to OneDrive and SharePoint Online and digitize and automate of Business Workflows in national services.

The ISO 27001 certification for the protection of data on the Enable Ireland network was maintained after surveillance audits in May 2020 and November 2020 by Certification Europe.

IT support requirements continued to grow throughout 2020 mainly due to the requirement for staff to work remotely and the increase in company locations connected to the national network resulting in a 48% increase in calls to the Helpdesk.

With respect to COVID 19 the Company continues to follow the guidance and policies issued by the Health Service Executive and the Government of Ireland. The Company is actively monitoring this situation so as to ensure the Company can continue to provide its services and maintain business to the greatest extent possible.

Enable Ireland Directors wish to convey their gratitude to management, staff, service owners, families, donors, sponsors and volunteers for the immense positivity and outstanding results for the benefit of all those who use our services in the most difficult of times throughout 2020.

STATE FUNDING

For the financial year-ending 31 December 2020, grants received from the HSE and from other agencies amounted to €50.4m. This represents 88% of the company's income in 2020.

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

FINANCIAL REVIEW

In 2020, Enable Ireland generated net incoming resources of €1.91m. This compares to €0.49m in 2019.

Services Activities generated a deficit of €0.06m (2019: deficit €1.31m). This deficit has been funded by surpluses generated in Unrestricted Activities which incorporates surpluses generated from our Retail and Fundraising activities and from Reserves.

The above figures do not take into account the fair value loss of €0.03m (2019: fair value gain of €0.13m) generated from the company's long-term investments in 2020.

The main headlines for 2020 are as follows:

- Overall, costs were similar to last year. Staff costs overall increased by €0.55m of which €0.85m can be attributed to the full year effect of Phase 1 of Pay restoration and the payment of Phase 2 from October. This increase was offset by government supports for the Commercial and Fundraising divisions for which the company availed of the Temporary Wage Subsidy Scheme (TWSS) and through a reduction of €0.30m in agency costs.
- The company continues to maintain tight control over the running costs of the organisation with overall costs reducing by €0.43m the bulk of which can be attributable to savings in running costs and transport
- Overall income has increased to €57.39m (2019: €56.41m) the majority of which relates to the overall increase in Restricted Income to €50.4m (2019: €48.5m). Unrestricted income reduced from €6.73m in 2019 to €5.58m in 2020. The bulk of this decrease can be attributed to the loss of revenue from the closure of our commercial shops and the curtailment of fundraising arising from the restrictions introduced by the government to combat the pandemic.
- The fair value loss on investments in 2020 amounted to €0.03m (2019 fair value gain €0.13m).
- Capital Expenditure of €0.64m was incurred in 2020 (€3.12m: 2019) the bulk of which related to the capital infrastructure buildings projects in Sandymount and Cork, the purchase of the Bailis apartment and the purchase of vehicles. The company also disposed of a premises with a net book value €0.43m in Eastgate in Cork culminating in a loss on disposal of €2.2k.
- The company's cash reserves increased by €7.49m during the year ended 31 December 2020. (Decreased in 2019 by €1.03m)

As noted above the company recognised a surplus of €1.9m during the year ended 31 December 2020 and had net current assets of €2.78m 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 2020 the value of the investment is €1.29m inclusive of a fair value loss in the value over the financial year of €0.03m. (Value of this investment at 31 December 2019 was €1.32m inclusive of a net unrealised gain in the value over the financial year of €0.13m). 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 & IT with whom they will meet on an annual basis. The Finance Committee have decided that they will meet with the Fund Manager annually or at their discretion.

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

RESERVES POLICY

Given the nature of the company's work and the unpredictability on the level of future grants from the HSE and other State Agencies 88% of total Revenue in 2020 (84.95% of total Revenue in 2019), 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 2020.

RELATED PARTY TRANSACTIONS

There were no related party transactions during the financial year ended 31 December 2020.

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. D. Cashman

CHAIRMAN AND DIRECTOR: MR. D. CASHMAN

DATE: 20 MAY 2021

Mr. S. Haughey

DIRECTOR: MR. S. HAUGHEY

DATE: 20 MAY 2021

ENABLE IRELAND DISABILITY SERVICES

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

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. D. Cashman

Chairman and Director: Mr. D. Cashman

Mr. S. Haughey

Director: Mr. S Haughey

Date: 20 May 2021

Date: 20 May 2021

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 2020, 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 2020 and of its surplus for the year then ended; and
2. have been properly prepared in accordance with the relevant reporting framework; and
3. have been properly prepared in accordance with the requirements of the Companies Acts 2014.

Basis for opinion

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

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

We have nothing to report in this regard.

Opinions on other matter prescribed by the Companies Act 2014

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

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

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of directors for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

1. 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.
2. 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.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
4. 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.
5. 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: 20 May 2021

ENABLE IRELAND DISABILITY SERVICES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

(continuing operations)

	<u>Notes</u>	<u>Restricted Capital Fund</u> €	<u>Restricted Services Fund</u> €	<u>Unrestricted Development Fund</u> €	<u>Totals 2020</u> €	<u>Totals 2019</u> €
INCOMING RESOURCES						
Incoming Resources from Generated Funds						
Voluntary Income						
Donations	4	-	-	602,832	602,832	977,920
Activities for generating funds						
Commercial and fundraising	2 (a)	713,255	-	4,506,402	5,219,657	6,498,837
Investment income	2 (b)	-	-	435	435	557
Incoming Resources from Charitable Activities						
Health Service Executive grants		493,599	47,423,229	-	47,916,828	45,805,890
Grants from other agencies	3	200,000	1,760,451	470,990	2,431,441	1,837,574
Other income		-	1,221,935	-	1,221,935	1,289,762
Other Incoming Resources						
(Loss)/gain on disposal of fixed assets	6	-	-	(2,299)	(2,299)	2,700
Total Incoming Resources	17	1,406,854	50,405,615	5,578,360	57,390,829	56,413,240
RESOURCES EXPENDED						
Cost of generating funds:						
Fundraising costs	5	121,029	-	626,321	747,350	1,181,689
Commercial division	5	35,191	-	2,850,633	2,885,824	3,689,619
Total cost of generating funds		156,220	-	3,476,954	3,633,174	4,871,308
Charitable Expenditure:						
<i>Costs of activities in furtherance of the charity's objects:</i>						
Disability services	5	1,255,022	48,929,562	132,041	50,316,625	49,085,953
Management & administration including governance costs	5	-	1,535,670	-	1,535,670	1,961,116
		1,255,022	50,465,232	132,041	51,852,295	51,047,069
Total Resources Expended	17	1,411,242	50,465,232	3,608,995	55,485,469	55,918,377
Net Incoming Resources Before transfers and other recognised gains and losses						
Transfer between funds	9	(4,388)	(59,617)	1,969,365	1,905,360	494,863
		-	59,617	(59,617)	-	-
Net Incoming Resources Before other recognised gains/losses	6	(4,388)	-	1,909,748	1,905,360	494,863
Other recognised gains and losses:						
(Loss)/gain on investments	11	-	-	(27,707)	(27,707)	131,542
Net movement in funds		(4,388)	-	1,882,041	1,877,653	626,405
Total funds at beginning of year		26,962,753	(12,615,977)	35,283,939	49,630,715	49,004,310
Total funds at end of year	17&18	26,958,365	(12,615,977)	37,165,980	51,508,368	49,630,715

The notes on pages 24 to 39 form an integral part of the financial statements.

DIRECTOR: Mr. D. Cashman

DIRECTOR: Mr. S. Haughey

DATE: 20 May 2021

ENABLE IRELAND DISABILITY SERVICES**BALANCE SHEET AS AT 31 DECEMBER 2020**

	<u>Notes</u>	<u>2020</u> €	<u>2019</u> €
ASSETS EMPLOYED			
Fixed Assets	10	51,570,762	52,816,984
Investments	11	1,295,101	1,322,808
		<hr/>	<hr/>
		52,865,863	54,139,792
CURRENT ASSETS			
Stocks	12	148,898	138,451
Debtors	13	3,793,771	4,927,336
Cash at bank	14	7,325,929	151,179
		<hr/>	<hr/>
		11,268,598	5,216,966
CURRENT LIABILITIES			
Creditors	15	(8,492,639)	(6,525,748)
		<hr/>	<hr/>
NET CURRENT ASSETS (LIABILITIES)		2,775,959	(1,308,782)
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		55,641,822	52,831,010
		<hr/>	<hr/>
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			
Long Term Bank Loans	16	(4,133,454)	(3,200,295)
		<hr/>	<hr/>
NET ASSETS		51,508,368	49,630,715
		<hr/>	<hr/>
FINANCED BY			
Restricted Services Fund	18	(12,615,977)	(12,615,977)
Restricted Capital Fund	18	26,958,365	26,962,753
Unrestricted Development Fund	18	37,165,980	35,283,939
		<hr/>	<hr/>
TOTAL FUNDS		51,508,368	49,630,715
		<hr/>	<hr/>

The notes on pages 24 to 39 form an integral part of the financial statements

The directors approved and authorised the financial statements for issue on 20 May 2021.

Mr. D. Cashman
DIRECTOR: MR D. CASHMAN

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

ENABLE IRELAND DISABILITY SERVICES**CASH FLOW STATEMENT AT 31 DECEMBER 2020**

	<u>Notes</u>	<u>€</u>	<u>2020</u> <u>€</u>	<u>€</u>	<u>2019</u> <u>€</u>
NET CASH INFLOW FROM OPERATING ACTIVITIES	19		6,760,805		1,879,312
RETURNS ON INVESTMENTS AND SERVICING OF FINANCE					
Interest received		435		557	
Interest and charges paid		(55,889)		(73,215)	
Realisation of investments		-		760,219	
NET CASH (OUTFLOW) /INFLOW FROM RETURNS ON INVESTMENTS AND SERVICING OF FINANCE			(55,454)		687,561
CAPITAL EXPENDITURE					
Purchase of tangible fixed assets		(642,482)		(3,121,320)	
Proceeds on sale of tangible fixed assets		383,573		-	
NET CASH (OUTFLOW) FROM CAPITAL EXPENDITURE			(258,909)		(3,121,320)
FINANCING ACTIVITIES					
(Decrease) in restricted creditors		(11,336)		(69,521)	
Increase / (decrease) in long term bank loan		1,058,159		(410,153)	
Net cash inflow/(outflow) from financing			1,046,823		(479,674)
INCREASE/(DECREASE) IN CASH	20		7,493,265		(1,034,121)

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1.A ACCOUNTING POLICIES

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

(a) Basis of preparation

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

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

(b) Going Concern

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

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

With respect to COVID 19 the Company continues to follow the guidance and policies issued by the Health Service Executive and the Government of Ireland. The Company is actively monitoring this situation so as to ensure the Company can continue to provide its services and maintain business to the greatest extent possible.

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

(c) Fund Accounting

Restricted Services Fund

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

Restricted Capital Fund

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

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

Unrestricted Development Fund

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

(d) Incoming Resources

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

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

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

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

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

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

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

(e) Resources Expended

Charitable Expenditure

Disability Services - Comprises all direct expenditure incurred in providing services, including related payroll costs.

Management and Administration - Any other costs which cannot be treated as disability services costs or fundraising, and publicity costs are included within management and administration costs. These include office costs, professional fees and other administration salary costs.

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

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 2020 (2019: 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.

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

(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 2020, the total amount of trade debtors is €2,597,377 (2019: €3,421,773).

Useful Lives of Tangible Assets

Long-lived assets comprising primarily of buildings, leasehold improvements, fixtures and fittings, motor vehicles and computer equipment represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. Management regularly review these useful lives and change them if necessary, to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year. The net book value of Tangible Fixed Assets subject to depreciation at the financial year end date was €51,326,147 (2019: €52,572,369).

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

2 (a) ACTIVITIES FOR GENERATING FUNDS

	<u>2020</u> <u>Total</u> <u>Restricted</u> €	<u>2020</u> <u>Total</u> <u>Unrestricted</u> €	<u>2020</u> <u>Total</u> €	<u>2019</u> <u>Total</u> €
Community Fundraising	268,653	183,704	452,357	581,117
National Fundraising	444,602	1,033,358	1,477,960	1,161,623
Shop sales of donated goods	-	2,076,927	2,076,927	3,487,937
Rag sales of donated goods	-	608,271	608,271	897,150
Other income	-	604,142	604,142	371,010
	-----	-----	-----	-----
	713,255	4,506,402	5,219,657	6,498,837
	=====	=====	=====	=====

The decrease in shop and rag sales of donated stock can be attributable to the shop closures and reduction in rag collection arising from the government restrictions to combat the pandemic.

2 (b) INVESTMENT INCOME

	<u>2020</u> <u>Total</u> €	<u>2019</u> <u>Total</u> €
Interest received on bank deposits	28	-
Dividends received	407	557
	-----	-----
	435	557
	=====	=====

3. GRANTS FROM OTHER AGENCIES

	<u>2020</u> <u>Total</u> <u>Restricted</u> <u>Capital</u> <u>Fund</u> €	<u>2020</u> <u>Total</u> <u>Restricted</u> <u>Services</u> <u>Fund</u> €	<u>2020</u> <u>Total</u> <u>Unrestricted</u> <u>Development</u> <u>Fund</u> €	<u>2020</u> <u>Total</u> €	<u>2019</u> <u>Total</u> €
Department of Social Protection – Community Employment Schemes	-	1,685,913	-	1,685,913	1,660,545
Department of Social Protection – Other	-	10,197	-	10,197	13,854
Department of Children & Youth Affairs	-	34,787	-	34,787	47,469
Other grant agencies - total amount	-	24,124	-	24,124	13,382
Sunbeam trust	-	-	-	-	20,000
Department of Rural and Community Development	-	-	-	-	42,324
JP McManus Benevolent Fund	-	-	-	-	40,000
Dublin City Council	200,000	-	-	200,000	-
Department of Finance Employment Wage Subsidy Scheme (EWSS)	-	5,430	331,204	336,634	-
Various City and County Councils – Restart grant	-	-	139,786	139,786	-
	-----	-----	-----	-----	-----
	200,000	1,760,451	470,990	2,431,441	1,837,574
	=====	=====	=====	=====	=====

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

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

- (b) Enable Ireland received €10,197 in respect of the Wage Subsidy Scheme from the Department of Social Protection. The term of these grants is for the financial year 2020.
- (c) Enable Ireland received €34,660 in respect of ECCE grants and €127 in respect of CCS Grants from Pobal. These grants are funded by the Department of Children and Youth Affairs. The term of these grants was the pre-school year.
- (d) Included in the Restricted Capital Fund is €200,000 received from Dublin City Council for Upgrading and Development works to the swimming pool at Enable Ireland Sandymount.
- (e) The company availed of the Employment Wage Subsidy Scheme for the Commercial and Fundraising divisions amounting to €336,634
- (f) Restart grants amounting to €139,786 were received from City and County Councils for our shops

Grants from Other Agencies are credited to the Statement of Financial Activities in accordance with the accounting policy set out at note 1(c).

4. INCOME FROM DONATIONS

	<u>2020</u> <u>Restricted</u> <u>Capital Fund</u>	<u>2020</u> <u>Unrestricted</u> <u>Development</u> <u>Fund</u>	<u>2020</u> <u>Total</u>	<u>2019</u> <u>Total</u>
	€	€	€	€
Gifts	-	1,407	1,407	75,000
Donations	-	601,425	601,425	902,920
	-----	-----	-----	-----
	-	602,832	602,832	977,920
	=====	=====	=====	=====

5 TOTAL RESOURCES EXPENDED

	<u>Fundraising</u> <u>Costs</u>	<u>Commercial</u> <u>Division</u>	<u>Restricted Services</u>		<u>Management</u> <u>& Admin</u>	<u>2020</u> <u>Total</u>	<u>2019</u> <u>Total</u>
	€	€	<u>Disability</u> <u>Services</u>	<u>Community</u> <u>Employment</u> <u>Schemes</u>	€	€	€
Salary Costs	333,004	1,333,843	39,118,940	1,626,185	1,170,645	43,582,617	43,029,384
Travel Costs	5,488	42,925	443,733	217	19,671	512,034	894,153
Training Costs	8,757	4,012	197,196	17,827	5,976	233,768	339,718
Establishment	354,358	718,604	3,722,320	15,567	43,390	4,854,239	5,431,045
Office Costs	19,181	136,359	2,051,405	16	233,358	2,440,319	2,178,014
Consumables	-	104,753	165,918	20,653	-	291,324	355,687
Equipment	-	-	794,518	-	130	794,648	624,765
Transport	-	378,612	405,946	-	-	784,558	1,228,750
Depreciation	186	115,584	1,387,062	-	-	1,502,832	1,340,855
Other Costs	9,165	22,026	343,674	4,793	53,583	433,241	422,096
Interest & charges	17,211	29,106	-	655	8,917	55,889	73,910
	-----	-----	-----	-----	-----	-----	-----
	747,350	2,885,824	48,630,712	1,685,913	1,535,670	55,485,469	55,918,377
	=====	=====	=====	=====	=====	=====	=====

Analysis of 2019 costs

2019	----- 1,181,689 =====	----- 3,689,619 =====	----- 47,425,407 =====	----- 1,660,546 =====	----- 1,961,116 =====	----- 55,918,377 =====
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ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

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

	<u>2020</u> €	<u>2019</u> €
Audit fees	61,192	61,192
Meeting expenses and AGM	491	4,619
Legal and professional fees	7,981	5,078
	-----	-----
	<u>69,664</u>	<u>70,889</u>

The board of directors is voluntary, and directors do not receive remuneration for their services as directors. Expenses directly incurred by the directors in carrying out their role are reimbursed if claimed. During the year, no directors' expenses were claimed or reimbursed. 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):

	<u>2020</u> €	<u>2019</u> €
Depreciation	1,502,832	1,340,855
Bank interest and charges	55,889	73,215
Auditors remuneration (VAT inclusive)	61,192	61,192
(Loss)/gain on sale of fixed asset	(2,299)	2,700
	-----	-----

7. STAFF COSTS

	<u>2020</u> €	<u>2019</u> €
The aggregate payroll costs were as follows:		
Wages and salaries	36,502,337	35,759,261
Social welfare costs	3,628,598	3,596,172
Pension and other risk benefit costs	1,985,763	1,910,025
	-----	-----
	42,116,698	41,265,458
Payments made to independent third parties for the provision of staff	1,465,919	1,763,926
	-----	-----
	<u>43,582,617</u>	<u>43,029,384</u>

Included in the above staff costs are amounts of €1,626,185 in 2020 (2019: €1,596,740) in respect of the five Community Employment Schemes.

The company availed of the Temporary Wage Subsidy Scheme (TWSS) in respect of the Commercial and Fundraising divisions which resulted in subsidies amounting to €403,067 being offset against the 2020 staff costs.

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

NUMBER OF EMPLOYEES	<u>2020</u>	<u>2019</u>
	Number	Number
The average number of employees during the financial year were:		
Fundraising	7	8
Commercial	51	54
Disability services	688	669
DSP CE schemes	111	109
	-----	-----
	857	840
	=====	=====

The number of staff whose total emoluments paid for the financial year (including taxable benefits in kind and redundancy payments but not employer pension costs) exceeded €60,000 was:-

	<u>2020</u>	<u>2019</u>
	Number	Number
€60,000 - €70,000	28	20
€70,001 - €80,000	19	20
€80,001 - €90,000	8	6
€90,001 - €100,000	3	3
€100,001 - €110,000	2	2
€110,001 - €120,000	1	-
€120,001 - €130,000	-	-
€130,001 - €140,000	1	1
€140,001 - €150,000	1	1
	-----	-----
	63	53
	=====	=====

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 €59,617 in 2020 (2019: €1,311,599) 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 - 2020, Enable Ireland has transferred funds amounting to €19,225,013 to support service activities not funded by the HSE and other agencies.

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

10. TANGIBLE FIXED ASSETS

	<u>Land</u>	<u>Buildings</u>	<u>Leasehold</u>	<u>Equipment</u>	<u>Motor</u>	<u>Computer</u>	<u>Total</u>
	€	€	€	Fixtures & Fittings €	Vehicles €	Equipment €	€
COST							
Balance 01.01.2020	244,615	67,223,100	1,810,469	4,719,293	3,695,225	4,492,225	82,184,927
Additions	-	328,702	24,342	134,206	155,232	-	642,482
Disposals	-	(447,877)	-	-	-	-	(447,877)
Cost at 31.12.2020	<u>244,615</u>	<u>67,103,925</u>	<u>1,834,811</u>	<u>4,853,499</u>	<u>3,850,457</u>	<u>4,492,225</u>	<u>82,379,532</u>
DEPRECIATION							
Balance 01.01.2020	-	15,846,248	1,491,358	4,327,783	3,336,679	4,365,875	29,367,943
Charge for period	-	1,136,376	27,075	137,766	153,837	47,778	1,502,832
Disposals	-	(62,005)	-	-	-	-	(62,005)
At 31.12.2020	<u>-</u>	<u>16,920,619</u>	<u>1,518,433</u>	<u>4,465,549</u>	<u>3,490,516</u>	<u>4,413,653</u>	<u>30,808,770</u>
NET BOOK VALUE							
31.12.2020	<u>244,615</u>	<u>50,183,306</u>	<u>316,378</u>	<u>387,950</u>	<u>359,941</u>	<u>78,572</u>	<u>51,570,762</u>
31.12.2019	<u>244,615</u>	<u>51,376,852</u>	<u>319,111</u>	<u>391,510</u>	<u>358,546</u>	<u>126,350</u>	<u>52,816,984</u>

Details of bank securities are set out in note 16.

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

11. INVESTMENTS

	Shares	Prize Bonds	Investment Fund	Total
Cost	€	€	€	€
Market Value at 01/01/20	3,887	197	1,318,724	1,322,808
Fair value movement	-	-	(27,707)	(27,707)
Market Value at 31/12/20	<u>3,887</u>	<u>197</u>	<u>1,291,017</u>	<u>1,295,101</u>

The market value of listed investments at 31 December 2020 is €1,291,017 (2019: €1,318,724). The value of the investments reflects the market value at the year end.

The above fair value movement on investments is included within the Statement of Financial Activities for the financial year.

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

12. STOCKS

	<u>2020</u> €	<u>2019</u> €
Stock	<u>148,898</u>	<u>138,451</u>

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

13. DEBTORS

	<u>2020</u> €	<u>2019</u> €
Trade debtors	2,597,377	3,421,773
Other debtors	383,471	449,094
Prepayments and accrued income	812,923	1,056,469
	<u>3,793,771</u>	<u>4,927,336</u>

14. CASH AT BANK

At 31 December 2020, the cash at bank amounted of €7,325,929 (2019: €151,179 and overdraft of €318,515). Included within cash and bank is a restricted amount of €150,241 (2019: €151,179) in relation to five Department of Social Protection Community Employment Schemes. Further details of the Company's bank overdraft and bank loans are set out in notes 15 and 16.

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

15. CREDITORS (Amounts falling due within one year)

	<u>2020</u>	<u>2019</u>
	<u>€</u>	<u>€</u>
Bank overdraft	-	318,515
Trade creditors	958,360	812,011
Other creditors	375,924	434,163
Accruals	2,531,931	3,666,623
Deferred income	3,150,171	-
PAYE / PRSI	978,103	921,286
Bank loan (Note 16)	498,150	373,150
	<u>8,492,639</u>	<u>6,525,748</u>

Included in the above are restricted creditors of €352,648 (2019: €323,609) in relation to five Department of Social Protection community employment schemes.

Included in the above are deferred amounts of €1,729,728 (2019: Nil) in relation to the deferral of 2020 surpluses generated in respect of certain service areas (CHO1 Cavan/Monaghan, CHO3 Midwest, CHO4 Cork/Kerry, CHO7 Tallaght/Kildare and CHO8 Meath), deferred pay restoration, assessment of needs (AON) projects and aids and appliance grants and other grants received to be expended in 2021.

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.

Bank Loans

	<u>2020</u>	<u>2019</u>
	<u>€</u>	<u>€</u>
Amounts falling due within one year		
Repayable in one year or less, or on demand	498,150	373,150
Amounts falling due after more than one year		
Repayable between two and five years	1,992,600	1,492,600
Repayable over five years	2,140,854	1,707,695
	<u>4,133,454</u>	<u>3,200,295</u>

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

17. STATEMENT OF FUNDS

	<u>At 31</u> <u>December</u> <u>2019</u> €	<u>Income</u> €	<u>Expenditure</u> €	<u>Transfers</u> €	<u>Gains/</u> <u>(Losses)</u> €	<u>At 31</u> <u>December</u> <u>2020</u> €
Restricted Capital Fund						
Buildings	51,376,852	(119,175)	(1,074,371)	-	-	50,183,306
Motor Vehicles	358,546	155,232	(153,837)	-	-	359,941
Fixed Asset not expended	(24,772,645)	1,370,797	(183,034)	-	-	(23,584,882)
Total Restricted Capital Fund	26,962,753	1,406,854	(1,411,242)	-	-	26,958,365
Total Restricted Services Fund	(12,615,977)	50,405,615	(50,465,232)	59,617	-	(12,615,977)
Unrestricted Development Fund						
Land	244,615	-	-	-	-	244,615
Equipment, Fixtures & Fittings	391,510	134,206	(137,766)	-	-	387,950
Computer Equipment	126,350	-	(47,778)	-	-	78,572
Leasehold Improvements	319,111	24,342	(27,075)	-	-	316,378
Investments	1,322,808	-	-	-	(27,707)	1,295,101
Development Funds	32,879,545	5,419,812	(3,396,376)	(59,617)	-	34,843,364
Total Unrestricted Development Fund	35,283,939	5,578,360	(3,608,995)	(59,617)	(27,707)	37,165,980
	49,630,715	57,390,829	(55,485,469)	-	(27,707)	51,508,368

18. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	<u>Restricted</u> <u>Capital</u> <u>Fund</u> €	<u>Restricted</u> <u>Services</u> <u>Fund</u> €	<u>Unrestricted</u> <u>Development</u> <u>Fund</u> €	<u>Total</u> €
Funds balances at 31 December 2020 are represented by:				
Tangible Fixed Assets	50,543,247	-	1,027,515	51,570,762
Investments	-	-	1,295,101	1,295,101
Current Assets	-	(23,574,766)	34,843,364	11,268,598
Current Liabilities	(19,451,428)	10,958,789	-	(8,492,639)
Long Term Liabilities	(4,133,454)	-	-	(4,133,454)
Total Net Assets/(Liabilities)	26,958,365	(12,615,977)	37,165,980	51,508,368

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

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

	<u>2020</u> €	<u>2019</u> €
Net incoming resources after depreciation	1,905,360	494,863
Interest received	(435)	(557)
Interest paid	55,889	73,215
Depreciation	1,502,832	1,340,855
Loss on sale of fixed assets	2,299	-
Decrease/(increase) in debtors	1,133,565	(895,960)
(Increase)/decrease in stocks	(10,447)	21,605
Increase in creditors	2,171,742	845,291
	-----	-----
Net cash inflow from operating activities	<u>6,760,805</u>	<u>1,879,312</u>

20. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN FUNDS

	<u>2020</u> €	<u>2019</u> €
Increase/(decrease) in cash in the year	7,493,265	(1,034,121)
Net funds at 31 December 2019	(167,336)	866,785
	-----	-----
Net funds at 31 December 2020	<u>7,325,929</u>	<u>(167,336)</u>

21. ANALYSIS OF CHANGES IN NET FUNDS

	<u>At</u> <u>31.12.2019</u> €	<u>Cash</u> <u>Flows</u> €	<u>Other</u> <u>Changes</u> €	<u>At</u> <u>31.12.2020</u> €
Cash at bank and bank overdraft	(167,336)	7,493,265	-	7,325,929
	-----	-----	-----	-----
Net funds	<u>(167,336)</u>	<u>7,493,265</u>	<u>-</u>	<u>7,325,929</u>

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

22. STATUTORY INCOME AND EXPENDITURE ACCOUNT

	Operational Fund €	Unrestricted Fund €	2020 €	2019 €
Income				
Total incoming resources	51,812,469	5,578,360	57,390,829	56,413,240
Expenditure				
Resources expended	(51,876,474)	(3,608,995)	(55,485,469)	(55,918,377)
Surplus for the year	<u>(64,005)</u>	<u>1,969,365</u>	<u>1,905,360</u>	<u>494,863</u>

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 2020 were €1,435,940 (2019: €1,374,951).

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 2020 there were 8 members (2018: 8) 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 have a neutral impact on the deficit and net assets of the company.

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

26. CAPITAL COMMITMENTS

At 31 December 2020, there is future capital expenditure authorised by the directors and contracted for amounting to €99,767 (2019: €254,498) as detailed below.

Retention monies due in respect of the new Children's Centre and Respite House in Curraheen, County Cork amounting to €81,480.

Retention monies due in respect of the swimming pool in Sandymount amounting to €18,287.

27. OPERATING LEASE COMMITMENTS

The company as lessee

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

	2020	2019
	€	€
<u>Due:</u>		
Within one year	755,234	761,534
Between one and five years	1,498,801	1,525,218
After five years	256,321	287,956

28. FINANCIAL INSTRUMENTS

	2020	2019
	€	€
<i>Financial assets at fair value through the statement of financial activities</i>		
Investments	1,295,101	1,322,808
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade debtors	2,597,377	3,421,773
Other debtors (including accrued income)	563,358	571,176
Cash at bank and in hand	7,325,929	151,179
<i>Financial liabilities measured at amortised cost</i>		
Bank loans and overdrafts	4,631,604	3,891,960
Trade creditors	958,360	812,011
Other creditors (including accruals)	2,907,855	2,812,543
Deferred income	3,150,171	-

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

29. CONTINGENT LIABILITIES

As detailed in the Directors report, payment of Phase 3 of pay restoration in line with the Lansdowne Road Agreement and recommendations from the WRC is dependent on the receipt of funding from the HSE.

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 (2019: €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 20 May 2021.