

ENABLE IRELAND DISABILITY SERVICES
(A Company Limited by Guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS FOR THE
FINANCIAL YEAR ENDED 31 DECEMBER 2021

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.

S. Haughey
Director: Mr. S. Haughey

N. Dempsey
Secretary: Ms. N. Dempsey

ENABLE IRELAND DISABILITY SERVICES

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

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DIRECTORS AND OTHER INFORMATION

DIRECTORS:	Mr. S. Haughey Mr. T. Landers Ms. M Breen Mr. L Mullins Mr. J. Bergin Mr. S. Houston Mr. A Browne	Mr. D Cashman (Retired 21 May 2021) Mr. M. Berkery Mr. P. Dormer Mr. D Duggan Ms. G. Lacey Ms. E. Barry Mr. J. McCarthy (Appointed 20 May 2021)
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 2021.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

Appointment of directors

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

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

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

In accordance with the company's Articles of Association,

- the Adult Services Users' Advocacy Group recognised by the Board shall be entitled to nominate 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 – 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 2021 Enable Ireland provided assessment, therapeutic, educational and family support services to 12,669 children (7,024 in 2020) and 375 adults (1,179 in 2020). 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 2021 was to maintain services to service users and service owners in a safe environment while adhering to government advice and the restrictions implemented to combat the pandemic. New ways of working adopted at the start of the pandemic continued and every effort was made to deliver essential respite, residential and family support services. Enable Ireland continued to reduce costs whenever possible through procurement and initiatives aimed at minimising the effects of significant increases in costs such as insurance and I.T. support services. However, our focus from for the year on was to maintain and deliver as many services as possible to our service users and service owners.

In order to maintain the level of service which Enable Ireland delivers, it must continue to raise income from its Commercial Division and fundraising activities. In the year ended 31 December 2021, 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, €101,358 (2020: €59,617). This transfer was necessary in order to deal with the shortfall between the income received from the HSE and other agencies to fund the services versus the cost of running these services. Since inception, Enable Ireland Disability Services has continuously funded service-related activities from its commercial, fundraising and ancillary income resources. In the period 2006 - 2021, Enable Ireland transferred funds of €19,326,371 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 2021 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 2022 – 2025 was set aside, due to the pandemic, therefore Enable Ireland continued to operate under the 2015-2019 plan. The Strategic Plan for 2022 – 2025 is in the process of being finalised

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

Throughout 2021, Enable Ireland was again challenged to maintain services in the face of further waves of the Covid-19 pandemic. The effects of the pandemic were mitigated through the vaccination programme, however, we have had to learn to live with the virus and it is through our agility and adaptability that we have continued to deliver and safely maintain our residential, community living, respite, day and family support services throughout the year. The Board of Enable Ireland, particularly through the work of the Joint Finance & Risk (Covid-19) Committee, continued its role of oversight of the organisation's response to the pandemic and ensured that Enable Ireland maintained its robust corporate governance, transparency and accountability to best serve children and adults with disabilities and their families. Enable Ireland 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 2021, including financial details and audited accounts, was submitted to the Charities Regulator (CR) in 2021. Enable Ireland completed and signed the HSE Service Arrangement Part 1 for the period January 2021 to 31 December 2021. In May 2021, Enable Ireland submitted the HSE Annual Compliance Statement (2020) 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.

In 2021 Children's Services were re-configured into the Progressing Disability Services (PDS) programme. Enable Ireland is now the Lead Agency for 20 Children's Disability Network Teams (CDNT) in eight of the nine CHO areas.

Children's Disability Network Managers (CDNM) have been recruited for each of the teams. Due to our status as a Section 39 agency these posts are recruited by the HSE or a Section 38 agency and seconded back to Enable Ireland. At the point of reconfiguration, 53 staff employed by Enable Ireland moved to work with a team led by another Lead Agency. A much larger number of staff, 196, came from other agencies to join Enable Ireland-led teams

The numbers of children assigned to any one team also varies considerably with the range falling between 350 and 1,600. At the time of reconfiguration, 1,626 children who previously received services from Enable Ireland transferred out to other agencies based on their geographic location. A significantly higher number of children transferred into the Enable Ireland-led teams. At the point of reconfiguration this was in excess of 6,500 children. At the end of December 2021, the total number of children assigned to the 20 Enable Ireland-led teams was 12,669. This figure includes children currently in receipt of a service, children who transferred as active from another agency and children who transferred on wait lists.

The newly reconfigured service ensures that each child is assigned to a CDNT in their local area regardless of their needs or diagnosis. During this transition phase, as the teams develop and commence services with very large caseloads, some children and families are experiencing delays and possible reduction in service.

Some of the challenges faced by the newly reconfigured service include, recruitment and retention of staff, expectations of families in context of limited resources, larger than predicted caseloads, accommodation challenges and the challenge of bringing together and developing new multi-agency teams.

During 2021 we further developed innovative ways of managing to deliver services to children as we continued to live with the pandemic, blended service delivery models became part of regular service provision. A report by the National Video Content group highlighted the importance of

learning from innovative on-line practices put in place during Covid restrictions. Following this report a half-time post was created in 2021 to enable the development of a blended model of service delivery (face to face and digital) to optimise the impact of our intervention programmes to children and families who access Children's Services via the Children's Disability Network teams.

During 2021, we achieved HIQA registration and commenced overnight respite for our newly opened children's residential respite services, Lavanagh House in Cork and Kilcar House in Carlow

Throughout 2021 Adult Day Services continued to develop and provide services in a blended model, combining centre, community based and virtual options. At the end of December 2021, 321 adults were availing of access to day services on site.

The virtual service, which was developed as a response to needs identified during the pandemic, has now become an integral part of the service. 54 adults access the virtual service only, with more than 70% of Adult Service Owners availing of a mix of blended services (Centre based/In-Home/Community/Virtual Service). The Virtual Service secured funding from across the DOS regions for 2 part time posts to further develop and support the national co-ordination of the service and the service has been expanded to include the West. 16 new Virtual Service Support Worker roles were created, leading to the employment of 16 Service Owners in part time roles. A further 4 will be recruited in 2022.

Throughout 2021, we continued to develop new hubs within the local community. A new hub opened in Rathkeale in Limerick and plans are advanced to commence a hub in Limerick City. We have expanded our service in Mallow hub and are currently looking for options in East Cork and Cork City. New opportunities are also being explored in Dublin.

As part of the New Directions programme in Adult services, Service Owners and staff from Enable were involved in the production of a video to be used as a training tool by the HSE on supporting the Easi Tool service owner evaluation process.

Despite the challenges that continued in 2021 due to the ongoing Covid-19 pandemic, Residential, Respite and Home Support services were maintained. Risk assessments and review and implementation of Health & Safety policies and procedures were used to support the ongoing delivery of the services.

Following a request from the DFI, a paper outlining the model of housing and care supports that are available to Bailis residents was prepared and submitted to the National Housing Agency as a 'model of good practice of housing for people with disabilities'.

Work commenced on initiative to build capacity of Service Owners in the area of advocacy and this is being led by the Adult Services Managers nationally and will be rolled out in 2022.

Assistive Technology: Service delivery during Covid was largely delivered on line, with particular successes in supporting students in school settings where teachers/SNA's could attend appointments from school and there was a higher level of participation as a result.

The International Microsoft Team (Ireland/US/India) worked on prototyping the AT Passport which provided necessary learning and informed the subsequent successful grant application to HSE Create fund (€250K, secured in January 2022)

E learning: expansion of online training content and delivery of one Foundation in AT Course (accredited by TU Dublin) to an Irish/Qatari student cohort, with five bursaries to nominees from the Independent Living Movement of Ireland

SeatTech: Frontline Service Delivery during Covid on site reached 50% normal capacity, with full Covid protocols in place. SeatTech converted face to face training course (Seating Solutions Level 1) to a hybrid model, delivered to a cohort of 16 in November 2021. This will inform future course design with a view to maximising use of technology to enhance learning and extend access nationally.

The 3D Printed Seating Solution research by Ph.D candidate is nearing conclusion. Trials of first 3D printed cushions in any seating service in Ireland commenced. This research will be concluded by end of June 2022.

Capital Projects

Additional work required to improve the original Sandymount pool area recommenced in 2021 following building restrictions during 2020 due to Covid and delays were experienced due to Covid and access to materials. The pool is expected to open in Quarter 2, 2022. Agreement was reached and funding secured in 2021 for the replacement of the Garden Centre Shop in Sandymount.

New accommodation was sourced in the Greenhills area of Tallaght for the 2 teams in CHO 7, Dublin West.

In Curraheen, approval was granted for the refurbishment of the Training Room in Lavanagh Centre (Curraheen) to convert it into an office space to accommodate a CDNT and work commenced in Quarter 4 2021.

In Harbour Lights a decision was reached not to progress with the proposed development at Janeville due to costs and it was agreed to revert to the original plan to extend the existing house. In the meantime the requirement for a visitor's room is to be found on site.

Some small minor works were completed on railings and upgrade of ramps and access areas for Ard na Mara. Further work is planned in relation to Mechanical & Electrical Works, rebuilding of stone walls and parapet and finding a resolution to sewage issues during 2022.

In 2021 agreement was reached, funding sourced and a contractor appointed for the refurbishment works required to the Galway building. This work will be completed by Quarter 3 2022.

The refurbishment works at Breakfree lodge were completed in December 2021 with a new kitchen installed, new access routes and fire compliance plans complete and heating upgraded. The service owners were back in their newly refurbished home for Christmas 2021.

Enable Ireland is fully committed to the Public Sector procurement regulations and strives to achieve value for money in the procurement of supplies and services essential to support its work in providing assessment, therapeutic and clinical intervention to people with disabilities in a cost effective and efficient manner. We participate fully in on-going initiatives of the Office of Government Procurement (OGP) and HSE procurement initiatives, focusing especially on achieving procurement savings, including the use of shared framework agreements for the provision of supplies and services. There is also an active National Procurement & Energy Group chaired by the Director of Finance and IT. During 2021 tendering processes were undertaken in respect of insurance brokerage services, pension consultants and financial audit services.

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 during 2021 the savings for 2020 were reported by the SEAI as 45%. During 2021 energy audits were carried out as required by Statutory Instrument 426 of 2014 on sites representative of 89% of our

total energy consumption. The audits identified potential savings of 12.33% in kwh usage and it is the intention of the energy committee to explore the practicalities and affordability of adopting the measures outlined during 2022.

Enable Ireland operates a defined contribution pension scheme. The trustees of the pension scheme comprise two member trustees, two director trustees and Independent Trustees Limited a professional pension trustee. Independent Trustees Limited Lane Clarke Peacock were appointed to act as Pension Consultants and Risk Broker to the scheme following on from the independent review of the scheme carried out in 2020. During 2021 Lane Clarke Peacock and Zurich delivered interactive webinars to pension members regarding the transfer of the pension fund and the services that Zurich were offering to members. In addition they carried out information webinars for potential new members of the scheme.

Enable Ireland's employee headcount as of 31 December 2021 was 1,236.

2021 was largely characterised by Covid-19 pandemic activity and the PDS change programme across Children's Disabilities Services.

The HR specific Covid-19 related activity involved ongoing staff information and supports whilst working remotely, data protection issues, management of changing public health advice on positive/suspected cases, vaccination status and impact of controls in the workplace and unscheduled planning and redeployment. Whilst Covid-19 issues dominated all Enable Ireland services, this was particularly so for the designated centres under HIQA regulation. In every setting, services, staff, residents and respite users all had to adapt to vastly different work practices and protocols, the use of PPE and isolation were required.

Throughout 2021 there was a high level of non-pandemic related National HIQA Activity. The internal inspection programme continued, by necessity online, for a total of 9 designated centres throughout the country

The national team reviewed the new HIQA framework for Infection Prevention Control (IPC) inspections and prepared our processes for same Unannounced HIQA inspections also took place throughout the year .In summary, ongoing and regular positive communication with HIQA took place throughout 2021 and all compliance plans were completed as directed.

Through these significant demands, relations with staff and trade unions were very positive with excellent co-operation in the context of rapidly evolving and unknown demands on all employees. Recruitment during the pandemic became extremely challenging as the timeline ran parallel with recruitment demands of the PDS programme across a number of employing agencies. Enable Ireland responded by establishing a recruitment strategy group whose members actively explored creative ways to attract and retain staff and this work will continue for the foreseeable future.

The HR Departments National Health & Wellbeing Programme to support employees evolved to initiatives set up by local committees who invest time and energy into regular activities for employees at local level.

Enable Irelands Training programmes, the majority of which were delivered online in 2021, responded to emerging pandemic needs and invested resources as demands presented. The National Policy Group work programme for 2021 continued at a pace and new Covid related policies, procedures and guidelines were issued fortnightly and sometimes weekly, such was the scale of Health & Safety protocols across the entire service and commercial networks. The Working from

Home Policy was terminated in 2021 and replaced by our Blended Working Arrangements policy which remains in place, pending expected legislation in 2022.

Communications and Marketing results during 2021 focused on Covid and PDS related matters together with evolving new fundraising and commercial messaging in light of public health restrictions and the necessity to find alternative creative ways of engagement with donors, customers and volunteers. Social Media results for 2021 increased across all formats on Twitter, Facebook, LinkedIn and Instagram and much of its content was dominated by this.

The Covid-19 pandemic continued to have an impact on the Fundraising Department's activities during 2021 as again a number of successful long-standing in-person events, such as our annual Gala Ball and various regional events and activities, had to be cancelled or reimaged as virtual activities. The pandemic also made the planning of fundraising campaigns and events challenging. Nonetheless, the fundraising department devised new activities to help alleviate the impacts of loss of income from in-person events and due to innovative use of digital campaigns, had a successful year.

Enable Ireland completed its postponed 2020 Face To Face recruitment campaign with 500 donors recruited in total over 2020 / 2021.

Learnings and virtual campaigns from 2020 were carried into 2021, with particular success being seen from Enable Ireland's 'Win A House Cork' fundraising raffle. Enable Ireland raffled a show house in a desirable location in County Cork, backed by an innovative digital and traditional marketing campaign. The raffle was held in April 2021, grossing €1million (with a net profit of over €600,000). This campaign was the most successful standalone fundraising activity ever held by Enable Ireland.

National Fundraising continued to have success in securing corporate support for our services. Enable Ireland's partnership with Applegreen raised over €118,000 during 2021, €50,000 of which came from a successful €1 customer till donation campaign in November. Applegreen is funding tangible projects in children's services and respite services across the country.

Horizon Therapeutics continued its support of Enable Ireland into 2021, with €17,500 donated towards the refurbishment of Enable Ireland's Galway Children's Service. CNP Santander Insurance partnered with Enable Ireland on a digital staff fundraising campaign (with staff fundraising matched by the company) raising over €14,000 to support Enable Ireland's Sandymount Pool redevelopment.

Our 'Friends of Enable Ireland' network continued to grow during 2021. There are over 1,700 Friends in our network, with whom we share information, campaigns and events. Our Friends network is very supportive of fundraising events and activities and helps us amplify our message with the wider public.

Enable Ireland received over €83,500 in online donations via website and online fundraising platforms. This demonstrates the successful pivot Enable Ireland's fundraising team made to digital and virtual campaigns and the strong support that Enable Ireland continues to receive from families, service owners, staff and the public who rallied round to raise funds for our services during what was another challenging year.

TK Maxx confirmed additional fundraising in their financial year of €194,000 which will be accounted for the Company's 2022 financial statements when it is received. This is a significant result considering the circumstances and continued challenges to retail posed by the pandemic. Our partnership saw particular success with dual branded TK Maxx and Enable Ireland merchandise in

their stores, Disney t-shirts, customer donations (in-store and online). TK Maxx also confirmed as part of this a transfer of €50,000 from a Christmas campaign which is ring-fenced for support of music programmes and music technology in Enable Ireland. Clothing donations in TK Maxx stores continued to be negatively impacted by the pandemic, but Enable Ireland still saw a return of €50,009 from TK Maxx customer bags. This brings the 2021 partnership total to €244,000 which again highlights TK Maxx and Homesense as core corporate supporters of Enable Ireland's children's services.

Throughout 2021 the Commercial Division continued to operate in line with Government guidelines. Our retail shops were closed from January to May 2021, however our warehouse and office remained open through the year. All donations were processed safely in line with guidelines and this downtime period was used to upgrade and refurbish our shop network. A number of shops traded on-line through the Facebook platform.

When the shops did reopen, trade was robust and, despite losing some customers, who were staying home, we gained a new cohort of customers.

In November, the increase in Covid cases again caused sales to falter. We also struggled with staff recruitment and retention so many shops operated from May to December 2021 on a reduced staffing basis. Despite these challenges, Enable Ireland opened 2 new shops in Dungarvan and Cork.

2021 saw Enable Ireland building upon our role in driving sustainability and commenced building a social media plan to support and recognize this. We also managed to reduce costs, increase quality stock by using our contacts and through committed negotiation on rents we ended 2021 with a profit of €1k approximately.

The technology footprint of Enable Ireland continued to grow during 2021 due to the changes required for PDS reconfiguration, an increase in the number of adult services community hubs, an increase in shop locations and the formal introduction of hybrid working. The work undertaken by the I.T. team during 2021 and other highlights included the following:

- The rollout and redeployment of in excess of two hundred laptops to non-Enable Ireland staff working on the twenty CDN teams in respect of which Enable Ireland are the lead agency.
- The setting up of new network connections and services for Enable Ireland led teams operating in HSE buildings in CHO5 and CHO6.
- The relocation of the Tallaght team to the Greenhills site
- The transfer of data from other agencies onto GoldMine in respect of service users transferring onto Enable Ireland led teams and the transfer of data from Goldmine to other agency led teams where the service user is transferring from Enable Ireland.

The IT team continued the migration of the company's IT systems and services to the Cloud. In particular, work was completed to:

- Expand Enable Ireland's new SDWan network to include the new sites in Kilkenny and Wicklow where the on-site HSE network connection is being used to securely connect these services to the Enable Ireland IT Network
- Finalise the plans regarding the migration of Enable Ireland's datacentre to Microsoft Azure. Due to delivery delays on the Firewall equipment need to secure our data the project has been delayed to Quarter 2 of 2022.

We continued to work with the HSE on the development of the National Children's Disability Information Management System (MIS) . In particular, we supported the HSE on the evaluation and procurement of the new system.

During 2021 an independent cyber security review was carried out to assess our current security position and to assist in putting together a process for continuous improvement. The review included an external security penetration test, an IT network security review and an Office 365 review,

The ISO 27001 certification for the protection of data on the Enable Ireland network was maintained following a three year re-certification audit carried out by Certification Europe.

IT support requirements continued to grow throughout 2021 mainly due to PDS reconfiguration, an increase in company locations connected to the national network and remote working resulting in a significant increase in calls to the Helpdesk.

STATE FUNDING

For the financial year-ending 31 December 2021, grants received from the HSE and from other agencies amounted to €54.4m. This represents 89% of the company's income in 2021.

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 2021, Enable Ireland generated net incoming resources of €1.36m. This compares to €1.91m in 2020.

Services Activities generated a deficit of €0.1m (2020: deficit €0.06m). 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 main headlines for 2021 are as follows:

- Overall, costs increased by €4.27m. Staff costs overall increased by €2.85m which can be attributed to the full year effect of Phase 2 of Pay restoration and the payment of Phase 3 from October and an increase of €0.86m in agency costs.
- The company continues to maintain tight control over the running costs of the organisation however, non-pay costs increased by €1.4m the bulk of which can be attributed to once off costs incurred in the reconfiguration of PDS which in the main were matched funded by the HSE.
- Overall income has increased to €61.12m (2020: €57.39m) the majority of which relates to the overall increase in Restricted Income to €54m (2020: €50.4m). Unrestricted income decreased from €6.72m in 2020 to €5.44m in 2021. 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.

- Capital Expenditure of €0.76m was incurred in 2021 (€0.64m: 2020) the bulk of which related to the purchase of vehicles and minor capital infrastructure building projects in Sandymount.
- The company's cash reserves increased by €3.08m during the year ended 31 December 2021. (Increased in 2020 by €7.49m)

As noted above the company recognised a surplus of €1.36m during the year ended 31 December 2021 and had net current assets of €4.6m 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 2021 the value of the investment is €1.29m. The Investment Fund is managed by FBD Investment Services and there are no restrictions on the company's powers to invest.

The Fund Manager is expected to provide monthly reports to the Chief Executive and Director of Finance & 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 89% of total Revenue in 2021 (84.95% of total Revenue in 2020), 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 2021.

RELATED PARTY TRANSACTIONS

There were no related party transactions during the financial year ended 31 December 2021.

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

S. Haughey

CHAIRMAN AND DIRECTOR: MR. S. HAUGHEY

DATE: 19 MAY 2022

J. Bergin

DIRECTOR: MR. J. BERGIN

DATE: 19 MAY 2022

ENABLE IRELAND DISABILITY SERVICES

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

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:

S. Haughey

Chairman and Director: Mr. S. Haughey

J. Bergin

Director: Mr. J. Bergin

Date: 19 MAY 2022

Date: 19 MAY 2022

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 2021, 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 2021 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: 19 May 2022

ENABLE IRELAND DISABILITY SERVICES
STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021
(continuing operations)

	<u>Notes</u>	<u>Restricted Capital Fund</u> €	<u>Restricted Services Fund</u> €	<u>Unrestricted Development Fund</u> €	<u>Totals 2021</u> €	<u>Totals 2020</u> €
INCOMING RESOURCES						
Incoming Resources from Generated Funds						
Voluntary Income						
Donations	4	124,046	-	389,261	513,307	602,832
Activities for generating funds						
Commercial and fundraising	2 (a)	1,185,000	-	3,905,696	5,090,696	5,219,657
Investment income	2 (b)	-	-	55	55	435
Incoming Resources from Charitable Activities						
Health Service Executive grants		332,613	51,075,688	-	51,408,301	47,916,828
Grants from other agencies	3	20,000	1,869,522	1,123,856	3,013,378	2,431,441
Other income		-	1,075,594	-	1,075,594	1,221,935
Other Incoming Resources						
Gain/(loss) on disposal of fixed assets	6	-	-	19,671	19,671	(2,299)
Total Incoming Resources	17	1,661,659	54,020,804	5,438,539	61,121,002	57,390,829
RESOURCES EXPENDED						
Cost of generating funds:						
Fundraising costs	5	388,208	-	540,351	928,559	747,350
Commercial division	5	35,191	-	3,029,644	3,064,835	2,885,824
Total cost of generating funds		423,399	-	3,569,995	3,993,394	3,633,174
Charitable Expenditure:						
<i>Costs of activities in furtherance of the charity's objects:</i>						
Disability services	5	1,476,177	52,365,118	170,474	54,011,769	50,316,625
Management & administration including governance costs	5	-	1,757,044	-	1,757,044	1,535,670
		1,476,177	54,122,162	170,474	55,768,813	51,852,295
Total Resources Expended	17	1,899,576	54,122,162	3,740,469	59,762,207	55,485,469
Net Incoming Resources Before transfers and other recognised gains and losses						
Transfer between funds	9	(237,917)	(101,358)	1,698,070	1,358,795	1,905,360
		-	101,358	(101,358)	-	-
Net Incoming Resources Before other recognised gains/losses	6	(237,917)	-	1,596,712	1,358,795	1,905,360
Other recognised gains and losses:						
Loss on investments	11	-	-	-	-	(27,707)
Net movement in funds		(237,917)	-	1,596,712	1,358,795	1,877,653
Total funds at beginning of year		26,958,365	(12,615,977)	37,165,980	51,508,368	49,630,715
Total funds at end of year	17&18	26,720,448	(12,615,977)	38,762,692	52,867,163	51,508,368

The notes on pages 24 to 41 form an integral part of the financial statements.

DIRECTOR: S. Haughey

DIRECTOR: J. Bergin

DATE: 19 May 2022

ENABLE IRELAND DISABILITY SERVICES**BALANCE SHEET AS AT 31 DECEMBER 2021**

	<u>Notes</u>	<u>2021</u> €	<u>2020</u> €
ASSETS EMPLOYED			
Fixed Assets	10	50,579,076	51,570,762
Investments	11	1,295,101	1,295,101
		<hr/>	<hr/>
		51,874,177	52,865,863
CURRENT ASSETS			
Stocks	12	140,408	148,898
Debtors	13	5,616,079	3,793,771
Cash at bank	14	10,406,293	7,325,929
		<hr/>	<hr/>
		16,162,780	11,268,598
CURRENT LIABILITIES			
Creditors	15	(11,561,713)	(8,492,639)
		<hr/>	<hr/>
NET CURRENT ASSETS (LIABILITIES)		4,601,067	2,775,959
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		56,475,244	55,641,822
		<hr/>	<hr/>
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			
Long Term Bank Loans	16	(3,608,081)	(4,133,454)
		<hr/>	<hr/>
NET ASSETS		52,867,163	51,508,368
		<hr/>	<hr/>
FINANCED BY			
Restricted Services Fund	18	(12,615,977)	(12,615,977)
Restricted Capital Fund	18	26,720,448	26,958,365
Unrestricted Development Fund	18	38,762,692	37,165,980
		<hr/>	<hr/>
TOTAL FUNDS		52,867,163	51,508,368
		<hr/>	<hr/>

The notes on pages 24 to 41 form an integral part of the financial statements

The directors approved and authorised the financial statements for issue on 19 May 2022.

S. Haughey

DIRECTOR: MR. S. HAUGHEY

J. Bergin

DIRECTOR: MR. J. BERGIN

ENABLE IRELAND DISABILITY SERVICES**CASH FLOW STATEMENT AT 31 DECEMBER 2021**

	<u>Notes</u>	<u>€</u>	<u>2021</u> <u>€</u>	<u>€</u>	<u>2020</u> <u>€</u>
NET CASH INFLOW FROM OPERATING ACTIVITIES	19		4,739,029		6,760,805
RETURNS ON INVESTMENTS AND SERVICING OF FINANCE					
Interest received		55		435	
Interest and charges paid		(39,813)		(55,889)	
Realisation of investments		-		-	
NET CASH (OUTFLOW) FROM RETURNS ON INVESTMENTS AND SERVICING OF FINANCE			(39,758)		(55,454)
CAPITAL EXPENDITURE					
Purchase of tangible fixed assets		(760,555)		(642,482)	
Proceeds on sale of tangible fixed assets		(19,671)		383,573	
NET CASH (OUTFLOW) FROM CAPITAL EXPENDITURE			(780,226)		(258,909)
FINANCING ACTIVITIES					
(Decrease) in restricted creditors		(352,648)		(11,336)	
(Decrease)/increase in long term bank loan		(486,033)		1,058,159	
Net cash (outflow)/inflow from financing			(838,681)		1,046,823
INCREASE IN CASH	20		3,080,364		7,493,265

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1.A ACCOUNTING POLICIES

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

(a) Basis of preparation

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

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

(b) Going Concern

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

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

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

(c) Fund Accounting

Restricted Services Fund

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

Restricted Capital Fund

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

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

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 2021

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 2021 (2020: Nil).

(g) Stock

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

(h) Investments

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

(i) Pension Costs

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

(j) Income and Expenditure Account

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

(k) Debtors

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

(l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(m) Creditors and provisions

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

(n) Financial instruments

The company has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised costs using the effective interest method.

1.B KEY ESTIMATES AND JUDGEMENTS

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

Impairment of Trade Debtors

The company trades with several customers on credit terms. The level of provision required is reviewed on an ongoing basis. At 31 December 2021, the total amount of trade debtors is €4,214,545 (2020: €2,597,377).

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

Useful Lives of Tangible Assets

Long-lived assets comprising primarily of buildings, leasehold improvements, fixtures and fittings, motor vehicles and computer equipment represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. Management regularly review these useful lives and change them if necessary, to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year. The net book value of Tangible Fixed Assets subject to depreciation at the financial year end date was €50,579,076 (2020: €51,570,762).

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

2 (a) ACTIVITIES FOR GENERATING FUNDS

	<u>2021</u> <u>Total</u> <u>Restricted</u> €	<u>2021</u> <u>Total</u> <u>Unrestricted</u> €	<u>2021</u> <u>Total</u> €	<u>2020</u> <u>Total</u> €
Community Fundraising	1,185,000	53,177	1,238,177	452,357
National Fundraising	-	729,424	729,424	1,477,960
Shop sales of donated goods	-	2,292,920	2,292,920	2,076,927
Rag sales of donated goods	-	607,956	607,956	608,271
Other income	-	222,219	222,219	604,142
	----- 1,185,000 =====	----- 3,905,696 =====	----- 5,090,696 =====	----- 5,219,657 =====

2 (b) INVESTMENT INCOME

	<u>2021</u> <u>Total</u> €	<u>2020</u> <u>Total</u> €
Interest received on bank deposits	-	28
Dividends received	55	407
	----- 55 =====	----- 435 =====

ENABLE IRELAND DISABILITY SERVICES**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021****3. GRANTS FROM OTHER AGENCIES**

	<u>2021</u> <u>Total</u> <u>Restricted</u> <u>Capital Fund</u> €	<u>2021</u> <u>Total</u> <u>Restricted</u> <u>Services</u> <u>Fund</u> €	<u>2021</u> <u>Total</u> <u>Unrestricted</u> <u>Development</u> <u>Fund</u> €	<u>2021</u> <u>Total</u> €	<u>2020</u> <u>Total</u> €
Department of Social Protection – Community Employment Schemes	-	1,787,703	-	1,787,703	1,685,913
Department of Social Protection – Other	-	10,942	-	10,942	10,197
Department of Children & Youth Affairs	-	40,381	-	40,381	34,787
Other grant agencies - total amount	-	-	-	-	24,124
Dublin City Council	-	-	-	-	200,000
Department of Finance Employment Wage Subsidy Scheme (EWSS)	-	-	1,025,456	1,025,456	336,634
Various City and County Councils	20,000	30,496	98,400	148,896	139,786
	----- 20,000 =====	----- 1,869,522 =====	----- 1,123,856 =====	----- 3,013,378 =====	----- 2,431,441 =====

- (a) Included in the above are amounts in respect of certain Community Employment Schemes. See note 25 for further details.
- (b) Enable Ireland received €10,942 in respect of the Wage Subsidy Scheme from the Department of Social Protection. The term of these grants is for the financial year 2021.
- (c) Enable Ireland received €40,381 in respect of ECCE grants. These grants are funded by the Department of Children and Youth Affairs. The term of these grants was the pre-school year.
- (d) The company availed of the Employment Wage Subsidy Scheme for the Commercial and Fundraising divisions amounting to €1,025,456.
- (e) Grants from Other Agencies are credited to the Statement of Financial Activities in accordance with the accounting policy set out at note 1(c).

4. INCOME FROM DONATIONS

	<u>2021</u> <u>Restricted</u> <u>Capital Fund</u> €	<u>2021</u> <u>Unrestricted</u> <u>Development</u> <u>Fund</u> €	<u>2021</u> <u>Total</u> €	<u>2020</u> <u>Total</u> €
Gifts	-	-	-	1,407
Donations	124,046	389,261	513,307	601,425
	----- 124,046 =====	----- 389,261 =====	----- 513,307 =====	----- 602,832 =====

ENABLE IRELAND DISABILITY SERVICES**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021****5 TOTAL RESOURCES EXPENDED**

	<u>Fundraising</u> <u>Costs</u>	<u>Commercial</u> <u>Division</u>	<u>Restricted Services</u> <u>Disability</u> <u>Services</u>	<u>Community</u> <u>Employment</u> <u>Schemes</u>	<u>Management</u> <u>& Admin</u>	<u>2021</u> <u>Total</u>	<u>2020</u> <u>Total</u>
	€	€	€	€	€	€	€
Salary Costs	202,928	1,631,382	41,469,593	1,738,727	1,390,813	46,433,443	43,582,617
Travel Costs	1,328	45,935	457,495	-	15,517	520,275	512,034
Training Costs	9,986	729	209,850	13,683	5,765	240,013	233,768
Establishment	680,505	707,652	4,640,788	-	38,665	6,067,610	4,854,239
Office Costs	16,830	95,231	2,351,852	35,292	211,759	2,710,964	2,440,319
Consumables	-	101,787	206,974	-	-	308,761	291,324
Equipment	-	-	501,612	-	-	501,612	794,648
Transport	-	320,039	447,013	-	-	767,052	784,558
Depreciation	-	105,591	1,646,651	-	-	1,752,242	1,502,832
Other Costs	6,390	20,008	292,239	-	101,143	419,780	433,241
Interest & charges	10,592	36,481	-	-	(6,618)	40,455	55,889
	<u>928,559</u>	<u>3,064,835</u>	<u>52,224,067</u>	<u>1,787,702</u>	<u>1,757,044</u>	<u>59,762,207</u>	<u>55,485,469</u>

Analysis of 2020 costs

2020	<u>747,350</u>	<u>2,885,824</u>	<u>48,630,172</u>	<u>1,686,453</u>	<u>1,535,670</u>	<u>55,485,469</u>
-------------	----------------	------------------	-------------------	------------------	------------------	--------------------------

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

	<u>2021</u> €	<u>2020</u> €
Audit fees	62,409	61,192
Meeting expenses and AGM	-	491
Legal and professional fees	4,570	7,981
	<u>66,979</u>	<u>69,664</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.

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

6. NET MOVEMENT IN FUNDS

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

	<u>2021</u>	<u>2020</u>
	€	€
Depreciation	1,752,242	1,502,832
Bank interest and charges	39,814	55,889
Auditors remuneration (VAT inclusive)	62,409	61,192
(Loss)/gain on sale of fixed asset	(19,671)	(2,299)
	-----	-----

7. STAFF COSTS

	<u>2021</u>	<u>2020</u>
	€	€
The aggregate payroll costs were as follows:		
Wages and salaries	38,293,786	36,502,337
Social welfare costs	3,747,829	3,628,598
Pension and other risk benefit costs	2,071,122	1,985,763
	-----	-----
	44,112,737	42,116,698
Payments made to independent third parties for the provision of staff	<u>2,320,706</u>	<u>1,465,919</u>
	<u>46,433,443</u>	<u>43,582,617</u>

All three phases of pay restoration under the terms of the WRC agreement reference C162 968-18 (1/10/2018) as funded by the HSE, have been implemented by Enable Ireland. The payment of any additional future alignment or related payment claims will be dependent on the receipt of funding from the HSE.

Included in the above staff costs are amounts of €1,738,727 in 2021 (2020: €1,626,185) in respect of the five Community Employment Schemes. Also included in the above wages and salaries figure is a once off redundancy/termination payment of €108,699 which was paid during the financial year.

The comparative figures for 2020 are net of subsidies received of €403,067 in respect of the Temporary Wage Subsidy Scheme (TWSS).

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

NUMBER OF EMPLOYEES

	<u>2021</u>	<u>2020</u>
	Number	Number
The average number of employees during the financial year were:		
Fundraising	7	7
Commercial	52	51
Disability services	712	688
DSP CE schemes	113	111
	-----	-----
	884	857
	=====	=====

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

	<u>2021</u>	<u>2020</u>
	Number	Number
€60,000 - €70,000	40	28
€70,001 - €80,000	15	19
€80,001 - €90,000	17	8
€90,001 - €100,000	4	3
€100,001 - €110,000	3	2
€110,001 - €120,000	3	1
€120,001 - €130,000	-	-
€130,001 - €140,000	1	1
€140,001 - €150,000	1	1
	-----	-----
	84	63
	=====	=====

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 €101,358 in 2021 (2020: €59,617) 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 - 2021, Enable Ireland has transferred funds amounting to €19,326,371 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 2021****10. TANGIBLE FIXED ASSETS**

	<u>Land</u>	<u>Buildings</u>	<u>Leasehold</u> <u>Improvements</u>	<u>Equipment</u> <u>Fixtures &</u> <u>Fittings</u>	<u>Motor</u> <u>Vehicles</u>	<u>Computer</u> <u>Equipment</u>	<u>Total</u>
	€	€	€	€	€	€	€
COST							
Balance 01.01.2021	244,615	67,103,925	1,834,811	4,853,499	3,850,457	4,492,225	82,379,532
Additions	-	184,485	38,358	27,347	431,094	79,272	760,556
Disposals	-	-	-	-	-	-	-
Cost at 31.12.2021	<u>244,615</u>	<u>67,288,410</u>	<u>1,873,169</u>	<u>4,880,846</u>	<u>4,281,551</u>	<u>4,571,497</u>	<u>83,140,088</u>
DEPRECIATION							
Balance 01.01.2021	-	16,920,619	1,518,433	4,465,549	3,490,516	4,413,653	30,808,770
Charge for period	-	1,310,912	39,650	129,309	195,726	76,645	1,752,242
Disposals	-	-	-	-	-	-	-
At 31.12.2021	<u>-</u>	<u>18,231,531</u>	<u>1,558,083</u>	<u>4,594,858</u>	<u>3,686,242</u>	<u>4,490,298</u>	<u>32,561,012</u>
NET BOOK VALUE							
31.12.2021	<u>244,615</u>	<u>49,056,879</u>	<u>315,086</u>	<u>285,988</u>	<u>595,309</u>	<u>81,199</u>	<u>50,579,076</u>
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>

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 2021

11. INVESTMENTS

	Shares	Prize Bonds	Investment Fund	Total
Cost	€	€	€	€
Market Value at 01/01/21	<u>3,887</u>	<u>197</u>	<u>1,291,017</u>	<u>1,295,101</u>
Market Value at 31/12/21	<u>3,887</u>	<u>197</u>	<u>1,291,017</u>	<u>1,295,101</u>

The market value of investments at 31 December 2021 is €1,291,017 (2020: €1,291,017). The FBD investment fund matured in October 2020 and is being held by FBD Investment Managers in cash pending the availability of a suitable investment opportunity.

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>2021</u>	<u>2020</u>
	€	€
Stock	<u>140,408</u>	<u>148,898</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>2021</u>	<u>2020</u>
	€	€
Trade debtors	4,214,545	2,597,377
Other debtors	360,534	383,471
Prepayments and accrued income	1,041,000	812,923
	<u>5,616,079</u>	<u>3,793,771</u>

14. CASH AT BANK

At 31 December 2021, the cash at bank amounted of €10,406,293 (2020: €7,325,929 and overdraft of €55,004). Included within cash and bank is a restricted amount of €145,709 (2020: €150,241) 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 2021

15. CREDITORS (Amounts falling due within one year)

	<u>2021</u>	<u>2020</u>
	<u>€</u>	<u>€</u>
Trade creditors	1,239,696	958,360
Other creditors	367,206	375,924
Accruals	3,810,793	2,531,931
Deferred income	4,628,991	3,150,171
PAYE / PRSI	1,016,877	978,103
Bank loan (Note 16)	498,150	498,150
	-----	-----
	<u>11,561,713</u>	<u>8,492,639</u>
	=====	=====

Included in the above are restricted creditors of €264,826 (2020: €352,648) in relation to five Department of Social Protection community employment schemes.

Included in the above are deferred amounts of €3,401,633 (2020: €1,792,728) in relation to the deferral of 2021 and prior year surpluses generated in respect of certain service areas (CHO1 Cavan/Monaghan, CHO3 Midwest, CHO4 Cork/Kerry, CHO7 Tallaght/Kildare and CHO8 Meath), income for assessment of needs (AON) projects, aids and appliance grants and other grants and income received to be expended in 2022.

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>2021</u>	<u>2020</u>
	<u>€</u>	<u>€</u>
Amounts falling due within one year		
Repayable in one year or less, or on demand	498,150	498,150
	=====	=====
Amounts falling due after more than one year		
Repayable between two and five years	1,992,600	1,992,600
Repayable over five years	1,615,481	2,140,854
	-----	-----
	<u>3,608,081</u>	<u>4,133,454</u>
	=====	=====

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

17. STATEMENT OF FUNDS

	<u>At 31</u> <u>December</u> <u>2020</u> €	<u>Income</u> €	<u>Expenditure</u> €	<u>Transfers</u> €	<u>Gains/</u> <u>(Losses)</u> €	<u>At 31</u> <u>December</u> <u>2021</u> €
Restricted Capital Fund						
Buildings	50,183,306	184,485	(1,310,912)	-	-	49,056,879
Motor Vehicles	359,941	431,094	(195,726)	-	-	595,309
Fixed Asset not expended	(23,584,882)	1,046,080	(392,938)	-	-	(22,931,740)
Total Restricted Capital Fund	26,958,365	1,661,659	(1,899,576)	-	-	26,720,448
Total Restricted Services Fund	(12,615,977)	54,020,804	(54,122,162)	101,358	-	(12,615,977)
Unrestricted Development Fund						
Land	244,615	-	-	-	-	244,615
Equipment, Fixtures & Fittings	387,950	27,347	(129,309)	-	-	285,988
Computer Equipment	78,572	79,271	(76,644)	-	-	81,199
Leasehold Improvements	316,378	38,358	(39,650)	-	-	315,086
Investments	1,295,101	-	-	-	-	1,295,101
Development Funds	34,843,364	5,293,563	(3,494,866)	(101,358)	-	36,540,703
Total Unrestricted Development Fund	37,165,980	5,438,539	(3,740,469)	(101,358)	-	38,762,692
	51,508,368	61,121,002	(59,762,207)	-	-	52,867,163

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 2021 are represented by:				
Tangible Fixed Assets	49,652,188	-	926,888	50,579,076
Investments	-	-	1,295,101	1,295,101
Current Assets	-	(20,377,923)	36,540,703	16,162,780
Current Liabilities	(19,323,659)	7,761,946	-	(11,561,713)
Long Term Liabilities	(3,608,081)	-	-	(3,608,081)
Total Net Assets/(Liabilities)	26,720,448	(12,615,977)	38,762,692	52,867,163

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

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

	<u>2021</u>	<u>2020</u>
	€	€
Net incoming resources after depreciation	1,358,795	1,905,360
Interest received	(55)	(435)
Interest paid	39,813	55,889
Depreciation	1,752,242	1,502,832
(Profit)/loss on sale of fixed assets	(19,671)	2,299
(Decrease)/ increase in debtors	(1,822,308)	1,133,565
Decrease/(increase) in stocks	8,489	(10,447)
Increase in creditors	3,421,724	2,171,742
	-----	-----
Net cash inflow from operating activities	4,739,029	6,760,805
	=====	=====

20. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN FUNDS

	<u>2021</u>	<u>2020</u>
	€	€
Increase in cash in the year	3,080,364	7,493,265
Net funds at 31 December 2020	7,325,929	(167,336)
	-----	-----
Net funds at 31 December 2021	10,406,293	7,325,929
	=====	=====

21. ANALYSIS OF CHANGES IN NET FUNDS

	<u>At</u>	<u>Cash</u>	<u>Other</u>	<u>At</u>
	<u>31.12.2020</u>	<u>Flows</u>	<u>Changes</u>	<u>31.12.2021</u>
	€	€	€	€
Cash at bank and bank overdraft	7,325,929	3,080,364	-	10,406,293
	-----	-----	-----	-----
Net funds	7,325,929	3,080,364	-	10,406,293
	=====	=====	=====	=====

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

22. STATUTORY INCOME AND EXPENDITURE ACCOUNT

	Operational Fund €	Unrestricted Fund €	2021 €	2020 €
Income				
Total incoming resources	55,682,463	5,438,539	61,121,002	57,390,829
Expenditure				
Resources expended	(56,021,738)	(3,740,469)	(59,762,207)	(55,485,469)
Surplus for the year	<u>(339,275)</u>	<u>1,698,070</u>	<u>1,358,795</u>	<u>1,905,360</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 2021 were €1,526,487 (2020: €1,435,940).

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 2021 there were 12 members (2020: 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 has a neutral impact on the deficit and net assets of the company.

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

26. CAPITAL COMMITMENTS

At 31 December 2021, there is future capital expenditure authorised by the directors but not contracted for amounting to €672,296 (2020: €99,767) as detailed below.

Refurbishment of Galway Services	€538,309
Refurbishment of Sandymount Garden Centre	€133,987

27. OPERATING LEASE COMMITMENTS

The company as lessee

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

	2021	2020
	€	€
<u>Due:</u>		
Within one year	825,234	755,234
Between one and five years	1,498,801	1,498,801
After five years	256,321	256,321

28. FINANCIAL INSTRUMENTS

	2021	2020
	€	€
<i>Financial assets at fair value through the statement of financial activities</i>		
Investments	1,295,101	1,295,101
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade debtors	4,214,545	2,597,377
Other debtors (including accrued income)	1,401,534	563,358
Cash at bank and in hand	10,406,293	7,325,929
<i>Financial liabilities measured at amortised cost</i>		
Bank loans and overdrafts	4,106,231	4,631,604
Trade creditors	1,239,696	958,360
Other creditors (including accruals)	5,194,876	2,907,855
Deferred income	4,628,991	3,150,171

29. CONTINGENT LIABILITIES

There were no contingent liabilities at 31st December 2021.

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 (2020: €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 19 May 2022.