

Company Number: 330650  
Charity Number: CHY14080  
Charities Regulatory Authority Number: 20045500

**National Federation of Voluntary Bodies Providing Service to People with  
Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

**Report and Financial Statements**

**for the year ended 31 December 2017**

Michael O'Hanlon & Company  
41 Abbey Street  
Loughrea  
Co. Galway

**National Federation of Voluntary Bodies Providing Service to People with  
Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

**CONTENTS**

	<b>Page</b>
Reference and Administrative Information	3
Directors' Annual Report	4 - 8
Statement of Directors' Responsibilities	9
Independent Auditor's Report	10 - 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Financial Statements	15 - 25
Supplementary Information relating to the Financial Statements	26 - 29

**National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Mr. Bernard O'Regan (Chairperson) Mr. Sean Abbott Mr. Roger Acton (Resigned December 2017) Mr. Brendan Broderick (Appointed October 2017) Ms. Johanna Cooney Ms. Breda Crehan Roche Mr. Denis Cronin Ms. Clare Dempsey (Appointed March 2017) Mr. John Hannigan (Resigned 1 September 2017) Mr. Trevor Jacob (Resigned March 2017) Ms. Marie Linehan (Appointed July 2017) Mr. Christy Lynch (Resigned March 2018) Ms. Gere O'Byrne Mr. Vincent O'Flynn Ms. Fiona O'Neill (Appointed March 2017) Mr. John Pepper (Resigned March 2017) Mr. Pat Reen Ms. Anna Shakespeare Mr. Maurice Walsh (Resigned July 2017)
<b>Company Secretary</b>	Ms. Breda Crehan Roche
<b>Charity Number</b>	CHY14080
<b>Charities Regulatory Authority Number</b>	20045500
<b>Company Number</b>	330650
<b>Registered Office and Principal Address</b>	Unit 4D Oranmore Business Park Oranmore Galway Ireland
<b>Auditors</b>	Michael O'Hanlon & Company 41 Abbey Street Loughrea Co. Galway Ireland
<b>Bankers</b>	Bank of Ireland Oranmore Co Galway Ireland
<b>Solicitors</b>	A & L Goodbody IFS Centre North Wall Quay Dublin 1 Ireland

# **National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

## **DIRECTORS' ANNUAL REPORT**

for the year ended 31 December 2017

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the year ended 31 December 2017.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

The directors, who are also the trustees of the charity, at the date of this report and those who served during the financial year together with the dates of any changes are set out on page 3.

The company is limited by guarantee not having a share capital.

### **Principal Risks and Uncertainties**

There has been no significant change in the activity of the organisation during the year. The company continues to operate as a National Umbrella Organisation for Voluntary/ Non Statutory Agencies who provide direct services to people with intellectual disabilities. In common with all organisations operating in Ireland within the sector, the company expects consistent funding for the year ahead.

### **OBJECTIVES AND ACTIVITIES:**

The National Federation of Voluntary Bodies Providing Services to People with Intellectual Disability is a national umbrella organisation for voluntary/non-statutory agencies who provide direct services to people with intellectual disability in Ireland on behalf of the HSE. Our 59 Member Organisations account for in excess of 85% of this country's direct service provision to people with an intellectual disability.

The services & supports provided to people with an intellectual disability are founded on the values as set out in the O'Brien (1987) Principles of Inclusion, Choice, Dignity, Respect, Participation and Contribution. They are rooted in the rights based perspective that people with intellectual disability have the right to live full and active lives, and be active participating members of their own community.

### **Our Mission**

*"To provide the leadership and support that will enable voluntary organisations to adapt to a radically changing operating environment, with the ultimate aim of ensuring that the people whom our members support benefit from best quality service according to their needs".*

### **Guiding Principles**

People with an intellectual disability have the right:

- To be supported to live a life of their choosing;
- To be included in all decisions that affect their lives;
- To have meaningful, freely chosen relationships;
- To be included as a contributing member of their own communities;
- To choose their own supports and have access to the resources to do this;
- To have the same rights, responsibilities and opportunities as every other citizen.

### **Core Values**

The values that guide the way we behave as a Federation are:

- Integrity – We are loyal and committed to the mission and guiding principle of the National Federation of Voluntary Bodies.
- Professional Conduct – Ensure that we adopt only the best business practices and disciplines.
- Openness – Ensure that our communication is open and effective and our Governance and decision making processes transparent.
- Accountability – Ensure that we are fully accountable to our members, to the people who we support and their families, funders and communities in respect of the decisions and actions we take.
- Person Centred – Ensuring that we listen to, and are responsive to, the people we support.
- Quality Focussed – Ensure that we always seek to improve and maintain commitment to innovation and development.
- Commitment to Staff – Ensure that we facilitate and recognise staff contributions and efforts, and support individual development.



# **National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

## **DIRECTORS' ANNUAL REPORT**

for the year ended 31 December 2017

- Voluntary Ethos – We are committed to the preservation of a voluntary ethos in the provision of supports to people with intellectual disability.

We support the following internationally agreed statements:

- The UN Convention on the Rights of Persons with Disabilities;
- The United Nations Declaration on Human Rights and on the Rights of Intellectually Disabled Persons;
- The United Nations Standard Rules for the Equalisation of Opportunities for People with Disabilities;
- The United Nations Convention on the Rights of the Child.

### **Our Goals and Objectives:**

While we and our member organisations are constantly open to new challenges and opportunities our goals are:

- The sharing of information relating to the provision, maintenance and development of services;
- The development of strategies in areas of common interest;
- The provision of information and support to individual members and local groups of members, when required, and supporting member organisations in their advocacy on behalf of individual persons;
- Making representations to the Departments of State, other public authorities and national and international bodies on issues agreed by the members;
- Entering into negotiations on behalf of National Federation members as required;
- Promoting and undertaking public education and information actions, and by issuing public statements on behalf of the members, on matters already agreed;
- Appointing or nominating, as appropriate, representatives on deputation's and as members of other relevant bodies, committees, commissions, working parties and boards;
- Undertaking the co-ordination of activities agreed by the members and which are appropriate to the role and functions of the National Federation;
- Drawing up codes of good practice or guidelines for the provision of intellectual disability services by its members;
- Stimulating the growth of the voluntary sector in areas of need and promoting the interlinking of voluntary agencies to promote the interests of persons with an intellectual disability;

### **ACHIEVEMENTS & PERFORMANCE:**

During 2017, the difficulties being experienced by member organisations in addressing the service delivery crisis was highlighted to the HSE, Department of Health and the Oireachtas Committee on Disability.

Through our participation on Working Group 1 of the Transforming Lives Programme we oversaw completion of the report on Forecasting Future Demand for Disability Supports in Ireland.

We established an Adult Therapies Working Group with a view to preparing a report for submission to the HSE and Department of Health.

We contributed to the review process for the updated National Guidance for the Assessment and Allocation Process for Social Housing for People with a Disability.

We met with HSE Social Care to give input into the draft procedure for the Management of Residential Supports including emergency placements.

A submission was made to the HSE's draft Code of Practice in relation to the Assisted Decision Making (Capacity) Act 2015.

Support was provided during 2017 to member organisations seeking help and guidance in the establishment of Family & Friends Fora.

A detailed submission was made by the National Federation to the Department of Health in relation to the Code of Practice for Fire & Safety in new and existing Community Dwelling Houses.

In April 2017, we were invited to meet with the Joint Committee on Health in relation to compliance requirements of the Health Act 2007 (Care and Support of Residents in Designated Centres for Persons with Disabilities Regulations 2013).

## **National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

### **DIRECTORS' ANNUAL REPORT**

for the year ended 31 December 2017

The Chief Executive also met with the Joint Committee on Health to discuss Pay Restoration for staff employed by Section 39 member organisations. Meetings also took place with the Irish Congress of Trade Unions, HSE and the Department of Health.

Agreement was reached with the HSE to establish a Joint Working Group to engage with the State Claims Agency to progress application of the Clinical and General Indemnity Schemes to Section 39 member organisations.

In October 2017, the National Federation met with Tusla to highlight the concerns arising for member organisations in relation to child protection and welfare issues.

In March 2017 the National Federation met with officials from the Office of the Director of Public Prosecutions to discuss the progression of cases involving people with intellectual disability who are being supported by member organisations coming before the courts.

A further cycle of the Frontline Managers Training Programme commenced in the University of Limerick in September 2017.

#### **FINANCIAL REVIEW:**

The core income from all sources as shown in the National Federation's Statement of Financial Activities are on Page 12. In 2017, income was €657,112 against expenditure of €700,694 over the same period, resulting in a deficit of €43,582. This compares with a surplus of €76,230 in 2016.

The principal funding sources of the National Federation in the reporting period were:

- Health Service Executive
- Department of Health
- National Lottery
- Membership Fees
- National Federation of Voluntary Bodies Pension Scheme
- Seminars

Resources from each of these sources support the key objectives of the National Federation in that they contribute to the funding of staff, project costs, office administration costs in each area of delivery as described in the main activities section.

The Board of the National Federation of Voluntary Bodies has set a reserves policy which requires:

- Reserves be maintained at a level which ensures that the National Federation's core activity could continue during a period of unforeseen difficulty.
- A proportion of reserves be maintained in a readily realisable form.

This takes into account:

- Risks associated with income and expenditure being different from that budgeted.
- Planned activity level and potential opportunities.
- The National Federation's contractual commitments.
- The cost associated with potentially having to make staff redundant in an emergency situation.

The level of reserves is kept under constant review through ongoing financial reporting and production of annual audited accounts.

At the end of 2017, designated reserves in the amount of €16,111 were in place to fund initiatives in support of members to be decided by the Board.



# National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG

(A company limited by guarantee, not having a share capital)

## DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2017

### **STRUCTURE, GOVERNANCE & MANAGEMENT:**

**Member Organisations:** The National Federation comprises of 59 member organisations.

**General Assembly:** Each member organisation is represented by 2 nominees from their organisation at the National Federation General Assembly which meets on a quarterly basis.

**Areas Federation Committees:** There are 5 Area Federation Committees:

- Dublin North-East Area Federation Committee;
- Dublin Mid-Leinster Area Federation Committee;
- Southern Area Federation Committee;
- South-Eastern Area Federation Committee; and
- Western Area Federation Committee.

Each Area Federation Committee is made up of representatives from member organisations in the area/region where they provide services.

**Board of Directors:** In accordance with the National Federation's Constitution, the National Federation of Voluntary Bodies arranges for the election of its Board of Directors as follows:

Each Area Federation Committee has the power to elect two directors to the Board. Subject to the appointment being otherwise vacated, each Director shall be appointed for a term of four years provided that no Director shall serve for more than eight consecutive years. On the expiry of the first term, a Director appointed shall automatically cease to be a Director and the Area Committee whom he or she represents shall appoint a Director to fill the vacancy arising, such appointment to be made within a two month period of the vacancy arising or the earliest possible date thereafter. The current composition of the Board is as follows:

- |                               |   |
|-------------------------------|---|
| ➤ <i>Dublin Mid Leinster:</i> | Vacant Position & Brendan Broderick (Muiriosa Foundation)   |
| ➤ <i>Dublin North East:</i>   | Pat Reen (Prosper Group) & Denis Cronin (Daughters of Charity Disability Support Services)                  |
| ➤ <i>Southern Area:</i>       | Sean Abbott (Cope Foundation) & Marie Linehan (Kerry Parents & Friends Association)                         |
| ➤ <i>South East Area:</i>     | Vincent O'Flynn (Carriglea Cairde Services) & Fiona O'Neill (Waterford Intellectual Disability Association) |
| ➤ <i>Western Area:</i>        | Breda Crehan Roche (Ability West) & Johanna Cooney (Brothers of Charity Services)                           |

The above elected Directors have the power to co-opt from time to time up to five persons to serve as co-opted Directors. A co-opted Director shall be automatically resigned at the next annual general meeting which takes place after his/her appointment. Every such resigning Director shall be eligible for re-appointment provided however that each Director which is co-opted may only serve for a maximum period of four successive years.

Of the five persons which the Directors are entitled to co-opt to serve as additional Directors, there must be at least one representative from each of the following Area Committees:

- Dublin North East;
- Dublin Mid-Leinster; and
- The West.

The remaining two persons which the Directors are entitled to co-opt to serve as additional Directors can be co-opted without any regard to geographical areas or Area Committee boundaries.

The current co-options to the Board are as follows:

- |                        |  |
|------------------------|--|
| ➤ Dublin North East:   | Anna Shakespeare (St. Michael's House)             |
| ➤ Dublin Mid Leinster: | Clare Dempsey (St. John of God Community Services) |
| ➤ Western Region:      | Bernard O'Regan (Western Care Association)         |
| ➤ Ms Gere Byrne:       | Family Member Representative                       |
| ➤ Vacant Position      |  |

The Board elects a Chairperson every two years. The current Chairperson of the National Federation is Bernard O'Regan, Western Care Association. The Board is responsible for the governance of the National Federation in accordance with its Constitution and directs the National Federation's work programme.

# **National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

## **DIRECTORS' ANNUAL REPORT**

for the year ended 31 December 2017

### **REFERENCE AND ADMINISTRATIVE DETAILS:**

Reference and administrative information is outlined on page 3.

The Chief Executive has responsibility for the day to day management of the Federation. Subject always to the powers of the Board, the Chief Executive shall be responsible for:-

- the day to day management of the Federation;
- the appointment of the employees of the Federation within the budget previously approved by the Board;
- the Chief Executive shall present at each meeting of the Board a general report containing a briefing about the activities and business of the Federation during the period separating the two meetings.

### **Auditors**

The auditors, Michael O'Hanlon & Company Ltd T/A Michael O'Hanlon & Company, have indicated their willingness to continue in office in accordance with the provisions of Section 380 of the Companies Act, 2014.

### **Compliance Statement**

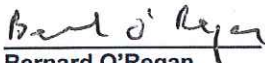
The directors are responsible for securing the company's compliance with its relevant obligations (compliance with both company and tax law) and with respect to each of the following three items, we confirm that it has been done. We confirm:"

- the existence of a compliance policy statement;
- appropriate arrangements or structures put in place to secure material compliance with the company's relevant obligations;
- a review of such arrangements and structures has taken place during the year

### **Accounting Records**

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act, 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Unit 4D Oranmore Business Park, Oranmore, Galway.

### **Signed on behalf of the Board**

  
Bernard O'Regan

Date: 6/6/18

  
Breda Crehan Roche

Date: 6/6/18



# National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG

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## STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the year ended 31 December 2017

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that year. In preparing these financial statements the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the Charities SORP (effective January 2015) has been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish Statute comprising the Companies Act 2014, and all Regulations to be construed as one with those Acts. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Signed on behalf of the Board

  
Bernard O'Regan

Date:

6/6/18

  
Breda Crehan-Roche

Date:

6/6/18

# INDEPENDENT AUDITOR'S REPORT

## to the Members of National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG

(A company limited by guarantee, not having a share capital)

### Opinion

We have audited the financial statements of National Federation of Voluntary Bodies Providing Services to People with Intellectual Disability CLG (the 'company') for the year ended 31 December 2017 which comprise Statement of financial Activities, the Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2017 and of its deficit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Service Authority ("IAASA") Ethical Standard, [ ] and the provisions available for small entities, in the circumstances set out in note 2 to the financial statements], 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

We have nothing to report in respect of the following matters in relation to which the ISAs require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. 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 matters prescribed by Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit:

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited;
- the financial statements are in agreement with the accounting records;
- the information given in the Director's Report is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with the Companies Act 2014.



## INDEPENDENT AUDITOR'S REPORT

### to the Members of National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG

(A company limited by guarantee, not having a share capital)

#### 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/trustees for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 9, 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 the directors 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 the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

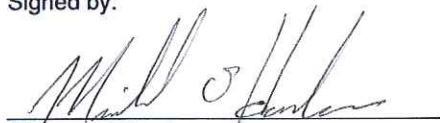
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee 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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our audit report.

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

This 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 that we are required to state to them in the audit 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 or the company's members as a body for our audit work, for this report, or for the opinions we have formed.

Signed by:



Michael O'Hanlon

For and on behalf of:

Michael O'Hanlon & Company Ltd

T/A Michael O'Hanlon & Co

Certified Public Accountants and Statutory Auditors

41 Abbey Street,

Loughrea,

Co. Galway,

Ireland.

Date:

18/6/18



**National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

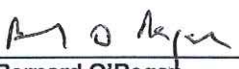
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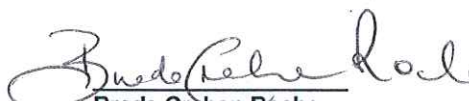
**STATEMENT OF FINANCIAL ACTIVITIES**

(Incorporating an Income and Expenditure Account)  
for the year ended 31 December 2017

	Notes	Unrestricted Funds 2017 €	Restricted Funds 2017 €	Total 2017 €	Total 2016 €
Incoming Resources					
Generated funds:					
Voluntary Income					
Seminars		13,297	-	13,297	13,440
Activities for generating funds					
Administration		-	75,000	75,000	75,000
Subscriptions		167,868	-	167,868	166,825
Investment Income	5	17	-	17	45
Charitable activities:					
Grants from Funders		-	400,930	400,930	474,360
<b>Total incoming resources</b>	<b>7</b>	<b>181,182</b>	<b>475,930</b>	<b>657,112</b>	<b>729,670</b>
Resources Expended					
Net Incoming Resources available for charitable application		181,182	475,930	657,112	729,670
Resources Expended on Charitable Activities					
Costs of Charitable Activities		106,691	594,003	700,694	653,440
<b>Total Resources Expended</b>	<b>8</b>	<b>106,691</b>	<b>594,003</b>	<b>700,694</b>	<b>653,440</b>
<b>Surplus/(deficit) for the year</b>		<b>74,491</b>	<b>(118,073)</b>	<b>(43,582)</b>	<b>76,230</b>
<b>Net movement in funds for the year</b>		<b>74,491</b>	<b>(118,073)</b>	<b>(43,582)</b>	<b>76,230</b>
Transfer between funds		(118,073)	118,073		
Reconciliation of funds					
Balances brought forward at 1 January 2017		536,841	-	536,841	460,611
<b>Balances carried forward at 31 December 2017</b>		<b>493,259</b>	<b>-</b>	<b>493,259</b>	<b>536,841</b>

Approved by the Directors on 6/6/18 and signed on its behalf by

  
Bernard O'Regan

  
Breda Crehan-Roche

**National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

**BALANCE SHEET**

as at 31 December 2017

	Notes	2017 €	2016 €
<b>Fixed Assets</b>			
Tangible assets	11	320,331	3
<b>Current Assets</b>			
Debtors	12	17,756	30,824
Cash and cash equivalents		360,352	492,282
		378,108	523,106
Creditors: Amounts falling due within one year	13	(192,733)	(276,852)
<b>Net Current Assets</b>		185,375	246,254
<b>Total Assets less Current Liabilities</b>		505,706	579,392
<b>Creditors</b>			
Amounts falling due after more than one year	14	(12,447)	(42,557)
<b>Net Assets</b>		493,259	536,841
<b>Funds</b>			
Unrestricted designated funds		16,111	76,990
General fund (unrestricted)		477,148	459,851
<b>Total funds</b>	18	493,259	536,841

Approved by the Directors on 6/6/18 and signed on its behalf by

  
Bernard O'Regan

  
Breda Crehan-Roche

**National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**  
**CASH FLOW STATEMENT**  
for the year ended 31 December 2017

	Notes	2017 €	2016 €
<b>Cash flows from operating activities</b>			
Net movement in funds		(43,582)	76,230
Adjustments for:			
Interest paid		608	
Depreciation		12,813	12,813
		<u>(30,161)</u>	<u>89,043</u>
Movements in working capital:			
Movement in debtors		13,068	(16,082)
Movement in creditors		(84,119)	(189,723)
		<u>(101,212)</u>	<u>(116,762)</u>
<b>Cash generated from operations</b>			
<b>Cash flows from investing activities</b>			
Interest received		17	45
Interest paid		(625)	(923)
		<u>(608)</u>	<u>(878)</u>
<b>Net cash generated from investment activities</b>			
<b>Cash flows from financing activities</b>			
New long term loan		-	-
Repayment of short term loan		(30,110)	(30,736)
		<u>(30,110)</u>	<u>(30,356)</u>
<b>Net cash generated from financing activities</b>			
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(131,930)</b>	<b>(146,576)</b>
<b>Cash and cash equivalents at 1 January 2017</b>		<b>492,282</b>	<b>638,858</b>
		<u><u>360,352</u></u>	<u><u>492,282</u></u>
<b>Cash and cash equivalents at 31 December 2017</b>			



# **National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

## **NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2017

### **1. ACCOUNTING POLICIES**

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice. As noted below, the directors consider the adoption of the SORP requirements as most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

National Federation of Voluntary Bodies Providing Services to People with Intellectual Disability CLG is a company limited by guarantee and is a public benefit entity incorporated in Ireland with a registered office at Oranmore Business Park, Oranmore, Co. Galway and its company registration number is 330650.

The significant accounting policies adopted by the company and applied consistently are as follows:

#### **Basis of preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102, effective January 2015) and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

#### **Restricted funds**

Restricted funds represent grants, donations and sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the directors. Such purposes are within the overall aims of the charity.

#### **Unrestricted free reserves**

Unrestricted funds represent amounts which are expendable at the discretion of the directors in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

#### **Unrestricted designated funds**

Designated funds are unrestricted funds earmarked by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The designations have an administrative purpose only and do not legally restrict the Board's discretion in applying the funds.

#### **Incoming Resources**

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

#### **Resources Expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

#### **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.

#### **Creditors**

Creditors and provisions are recognised where the entity 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 are normally recognised at their settlement amount after allowing for any trade discounts due.



# National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2017

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold - 4% Straight line

### Taxation

The company is exempt from corporation tax due to its charitable status

### Grants receivable

Grants from governments and institutional donors are recognised as income when the activities which they are intended to fund have been undertaken, the related expenditure incurred, and there is reasonable certainty of receipt.

### Cash & cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value

### Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the entity.

### Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the income and expenditure account in the period to which they relate.

### RESERVES

In accordance with recommended best practice, each charity should have a reserves policy. This policy is concerned with how much "free" (or unallocated) reserves a charity retains. This excludes the following:

- Restricted funds.
- Funds that could only be realised by disposing of fixed assets held for charity use.

The Board has the responsibility for establishing an appropriate reserve policy. It is the policy of the Board to retain sufficient reserves to safeguard the continuity of its operations, while committing the maximum possible resources to its current services. The objective is that the organisation would be able to carry on its work, even if faced with a combination of difficult circumstances and have time to adjust its strategy to meet these changing circumstances. It is deemed that a minimum of 4 months working capital should be retained in reserves to meet any unforeseen financial shocks.

The level and adequacy of the reserves are reviewed annually by the Audit & Financial Risk Committee and brought to the Board.

## 2. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

Estimates and judgements made in the process of preparing the entity financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The directors make estimates and assumptions concerning the future in the process of preparing the entity financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. There are no estimates and assumptions made in preparing these financial statements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

## 3. PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

**National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 December 2017

4. NET INCOMING RESOURCES	2017	2016
	€	€
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	12,813	12,813
	<u>12,813</u>	<u>12,813</u>
5. INVESTMENT AND OTHER INCOME	2017	2016
	€	€
Bank interest	17	45
	<u>17</u>	<u>45</u>
6. INTEREST PAYABLE AND SIMILAR CHARGES	2017	2016
	€	€
On bank loans and overdrafts	625	923
	<u>625</u>	<u>923</u>



**National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2017

continued

<b>7. INCOMING RESOURCES</b>						
	<b>Core Services</b>	<b>Pension Administration</b>	<b>Projects</b>	<b>Events/ Seminars</b>	<b>Total</b>	
	€	€	€	€	€	
HSE Grant	294,728	-	-	-	294,728	
HSE - Next Steps	-	-	101,933	-	101,933	
National Lottery - Informing Families	-	-	1,645	-	1,645	
HSE AIMS	-	-	2,624	-	2,624	
Membership Fees	167,868	-	-	-	167,868	
NFVB Pension Scheme	-	75,000	-	-	75,000	
Seminars	-	-	-	13,297	13,297	
Bank Interest	17	-	-	-	17	
<b>Total</b>	<b>462,613</b>	<b>75,000</b>	<b>106,202</b>	<b>13,297</b>	<b>657,112</b>	

(A company limited by guarantee, not having a share capital)

## for the year ended 31 December 2017

continued

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19

**National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2017

continued

**9. ANALYSIS OF SUPPORT COSTS BY ACTIVITY**

	Core Services	Pension Administration	Basis of Allocation	Total
	€	€		€
Governance	132,467	-	Employees hours	132,467
Finance	17,380	-	Audit, Legal, Depreciation & Interest	17,380
Information Technology	12,626	-	Support & Website	12,626
Establishment	44,667	5,000	Employees hours, EASPD & Office Overheads	49,667
<b>Total</b>	<b>207,140</b>	<b>5,000</b>		<b>212,140</b>



**National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2017

continued

**10. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive directors) during the year was as follows:

	2017 Number	2016 Number
Core Staff	8 (5.8 WTE)	8 (5.8 WTE)
	<u>8</u>	<u>8</u>

The staff costs comprise:

	2017 €	2016 €
Wages and salaries	404,591	391,022
Social security costs	43,442	42,725
Pension costs	39,073	46,442
	<u>487,106</u>	<u>480,189</u>

The average number of employees is 8 (5.8 WTE) in 2017.

The number of higher paid employees:

	2017	2016
In the band €60,000 - €70,000	1	1
In the band €110,000 - €120,000	-	-
In the band €140,000 - €150,000	1	1

The CEO's salary was €142,535 plus benefit in kind in the sum of €2,754 in 2017 (before employers PRSI). The employer contributed €21,380 in pension contributions for the CEO in 2017.

**National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2017

continued

**11. TANGIBLE FIXED ASSETS**

	Land and buildings freehold €	Total €
<b>Cost</b>		
At 31 December 2017	488,118	488,118
<b>Depreciation</b>		
At 1 January 2017	154,974	154,974
Charge for the year	12,813	12,813
At 31 December 2017	167,787	167,787
<b>Net book value</b>		
At 31 December 2017	320,331	320,331
At 31 December 2016	333,144	333,144

**11.1 TANGIBLE FIXED ASSETS PRIOR YEAR**

	Land and buildings freehold €	Total €
<b>Cost</b>		
At 31 December 2016	488,118	488,118
<b>Depreciation</b>		
At 1 January 2016	142,161	142,161
Charge for the year	12,813	12,813
At 31 December 2016	154,974	154,974
<b>Net book value</b>		
At 31 December 2016	333,144	333,144
At 31 December 2015	345,957	345,957

**12. DEBTORS**

	2017 €	2016 €
Prepayments and accrued income	17,756	30,824

**13. CREDITORS**

Amounts falling due within one year

	2017 €	2016 €
Bank loan	30,736	30,736
Credit Card	789	1,166
Accruals	47,669	23,212
Deferred Income	67,855	171,433
Creditor Funds	45,684	50,305
	192,733	276,852



**National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 December 2017

<b>14. CREDITORS</b>	<b>2017</b>	<b>2016</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Bank loan	<u>12,447</u>	<u>42,557</u>
Repayable in one year or less, or on demand (Note 12)	<b>31,525</b>	<b>31,902</b>
Repayable between two and five years	<u>12,447</u>	<u>42,557</u>
	<u><b>43,972</b></u>	<u><b>74,459</b></u>

The loan comprises of a Bank of Ireland commercial mortgage which is secured by way of a first charge over the 1st Floor property at Oranmore Business Park, Oranmore, Co. Galway

The interest rate is the banks prime rate plus margin of 1.25%.

The facility may be offset for interest purposes against credit balances subject to an annual offset charge of €1% per annum.

The repayments during 2017 were €2,561 per month.

A €3,000 guarantee is in place for EFT with Bank of Ireland.

**National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 December 2017

15. DEFERRED INCOME	Deferred Income 2016	Grant Received 2017	Released to Income in 2017	Deferred Income 2017
HSE Next Steps	101,932	-	101,932	-
National Lottery – Informing Families	69,500	-	1,645	67,855
<b>Total</b>	<b>171,432</b>	<b>-</b>	<b>103,577</b>	<b>67,855</b>

The deferred income relates to grants received but the performance conditions have not been met at the reporting date.

16. ACCOUNTING FOR FUNDS RECEIVED AS AGENT	2017	2016
Opening balance	50,305	71,718
Consultancy costs	-	(15,900)
Seminar costs	(4,621)	(5,513)
Deferred to creditor funds	45,684	50,305

Funds are held as agent for the New Directions Programme on behalf of the HSE.

While the funds are not bound by an agency agreement, the substance of the agreement is that the directors have no discretion about the use to which the funds are put. The organisation acts only in accordance with the instructions or directions of the HSE.

**17. GOVERNMENT GRANTS**

Income from government grants comprise of:

- Performance related grants made up by various government agencies to fund the provision of specific charity services to the members in the community. The amount of such grants received in the year amounted to €400,930.

The Board can confirm that the organisation held an active tax clearance certificate for the duration of 2017. The National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability is compliant with relevant circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar type payments".

**18. ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2017 €	Incoming resources €	Resources expended €	Transfers €	Balance 31 December 2017 €
<b>Restricted income</b>					
Grants from Funders	-	475,930	(594,003)	118,073	-
<b>Unrestricted income</b>					
Other Income	536,841	181,182	(106,691)	(118,073)	493,259
<b>Total funds</b>	<b>536,841</b>	<b>657,112</b>	<b>(700,694)</b>	<b>-</b>	<b>493,259</b>



**National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 December 2017

**19. STATUS**

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

**20. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the year-end.

**21. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on 6/6/18

**NATIONAL FEDERATION OF VOLUNTARY BODIES PROVIDING SERVICE TO PEOPLE WITH  
INTELLECTUAL DISABILITY CLG**

(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

**NOT COVERED BY THE REPORT OF THE AUDITORS**



**National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

**OPERATING STATEMENT**

for the year ended 31 December 2017

	Schedule	2017 €	2016 €
Income		657,095	729,625
Charitable activities and other expenses	1	(700,695)	(653,440)
		<u>(43,600)</u>	<u>76,185</u>
Miscellaneous income	2	17	45
Net deficit		<u>(43,583)</u>	<u>76,230</u>

**National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

**SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES**

for the year ended 31 December 2017

	2017 €	2016 €
<b>Expenses</b>		
Wages and salaries	404,591	391,022
Social security costs	43,442	42,725
Staff defined contribution pension costs	39,073	46,442
Management expenses	4,590	4,812
Insurance	2,853	1,190
Website costs	2,940	1,414
Light and heat	4,809	3,390
Office Expenses	12,558	13,643
Publishing	1,575	332
Postage	1,750	1,739
Subscriptions	7,997	6,931
Telephone	5,421	5,042
IT Support	9,686	8,883
Meetings	3,638	4,474
Seminars	11,585	12,484
Project Expenses	11,196	60,930
EASPD Expenses	6,178	5,226
Travelling and subsistence	30,285	25,403
Legal and professional	30,627	(6,250)
Consultancy fees	47,076	400
Audit Fee	3,075	6,150
Bank charges	375	317
General expenses	1,936	3,005
Depreciation	12,813	12,813
	<u>700,069</u>	<u>652,517</u>
<b>Finance</b>		
Bank interest paid	<u>625</u>	<u>923</u>
<b>Total Overheads</b>	<u><u>700,694</u></u>	<u><u>653,440</u></u>



**National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG**

(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

**SCHEDULE 2 : MISCELLANEOUS INCOME**

for the year ended 31 December 2017

	2017 €	2016 €
<b>Miscellaneous Income</b>		
Bank Interest	<u>17</u>	<u>45</u>