

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 2016

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

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

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

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REFERENCE AND ADMINISTRATIVE INFORMATION

Directors

Ms. Johanna Cooney
Ms. Breda Crehan Roche
Mr. Denis Cronin
Mr. Oliver Donohoe (Resigned 1 January 2016)
Mr. John Hannigan (Resigned 1 September 2017)
Mr. Trevor Jacob (Resigned March 2017)
Mr. Christy Lynch
Mr. Bernard O'Regan
Mr. John Pepper (Resigned March 2017)
Mr. Pat Reen
Mr. Maurice Walsh (Resigned July 2017)
Ms. Gere O'Byrne
Mr. Vincent O'Flynn
Ms. Anna Shakespeare
Mr. Sean Abbott
Mr Roger Acton (Appointed February 2017)
Ms Clare Dempsey (Appointed March 2017)
Ms Fiona O'Neill (Appointed March 2017)
Ms Marie Linehan (Appointed July 2017)

Company Secretary

Mr. Bernard O'Regan

Charity Number

CHY14080

Charities Regulatory Authority Number

20045500

Company Number

330650

Registered Office and Principal Address

Unit 4D Oranmore Business Park
Oranmore
Galway
Ireland

Auditors

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

Bankers

Bank of Ireland
Oranmore
Co Galway
Ireland

Solicitors

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 2016

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 2016.

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.

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for the year ended 31 December 2016

- 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 2016, the National Federation met with the patrons of our special schools to identify issues of concern, for example, the funding and governance of nursing staff in school settings and clarification of responsibility between Department of Education & Skills and HSE for the provision of nursing supports to facilitate children with complex medical needs in attending schools.
- A detailed submission was made to the Department of Social Protection in relation to the "Make Work Pay" strand of the Comprehensive Employment Strategy.
- On 21st January, 2016 we hosted a national awareness event on the important issue of access to justice for people with intellectual disability, drawing on the learning gained from our involvement in the EU funded AJuPID project.
- To assist members in preparation for the commencement of the *Assisted Decision-Making Capacity Act*, the National Federation collaborated with the Centre for Disability Law and Policy and Genio to organise a workshop on *Supported Decision Making* with Cher Nicholson on 9th February 2016 and provided attendees with an opportunity to learn about the ASSET (Applying Specialised Skills, Education and Training, South Australia) model of supported decision-making in a workshop environment.
- In February 2016 three briefing sessions were held for CEO's and Senior Managers across National Federation member organisations on the '*Safeguarding Vulnerable Persons at Risk of Abuse – National Policy & Procedures*'.
- The Quality & Standards Sub Committee organised a very successful workshop which took place on 20th September, 2016 on the issue of fire safety in community dwellings.
- *Voice Box Video Booth*; an initiative of the National Federation of Voluntary Bodies to support self-advocacy for people with intellectual disabilities was developed in 2016. As the regulation and inspection of the homes of people with disabilities is a very important development in the lives of people who experience this, the first topic to be explored by the Video Booth was '*What I want to say about... HIQA*'. At an advocacy conference which took place on 13th October, 2016 a number of people shared their lived experiences and their opinions on inspections

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

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DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2016

and provided their consent for these views to be shared. Engagement is now being sought with key stakeholders to share the views of the self-advocates.

- Throughout 2016 the National Federation, St. Michael's House, and the Open Training College, worked on the development of an online safeguarding module. Funding for the Project was made available following a successful application to Pobal - Dormant Accounts Fund. In January 2016 a Project Steering Committee was established to oversee implementation of the Project. An online safeguarding module sought to provide information on organisations responsibilities in terms of safeguarding, definitions and types of abuse; organisational culture; responsibilities of staff; and procedures for dealing with concerns and allegations of abuse. In September 2016 three briefing sessions took place for Federation members to provide information on the online / eLearning module and to identify organisations to participate in a pilot of the online module over a 6-week period. A total of 154 employees, from across 19 organisations, took part in the pilot programme. Feedback from the pilot phase was overwhelmingly positive.
- On 17th November 2016 over 400 delegates attended a very successful conference entitled 'Safeguarding – Everyone's Responsibility' which was held in The Heritage Hotel, Portlaoise. The conference was run as part of a Pobal funded Project managed by the National Federation Secretariat, St. Michael's House and the Open Training College.
- A number of briefings were arranged relating to the implementation of the HSE's People Strategy 2015 – 2018.
- We incorporated our key budget messaging into a concise one page infographic which was communicated to elected representatives, families, advocacy groups and media outlets.

FINANCIAL REVIEW:

The core income from all sources as shown in the National Federation's Statement of Financial Activities are on Page 8. In 2016, income was €729,670 against expenditure of €653,440 over the same period, resulting in a surplus of €76,230, out of which mortgage repayments of €30,736 must be made. This compares with a surplus of €88,468 in 2015.

This 2016 surplus is explained by a continuation of funding provided by the HSE in respect of our Next Steps Project and our ongoing cost containment measures.

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

- Health Service Executive
- Department of Health
- Pobal
- National Lottery
- Entelis (EU Project)
- 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.

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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.

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DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2016

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

At the end of 2016, designated reserves in the amount of €76,990 were in place to fund initiatives in support of members to be decided by the Board.

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>	Christy Lynch (KARE) & John Hannigan (Sunbeam House)
<i>Dublin North East:</i>	Pat Reen (Prosper Fingal) & Denis Cronin (Daughters of Charity 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:

- Mr. Bernard O'Regan, Western Care Association, (Western Area);
- Ms. Clare Dempsey, St John of God Community Services, (Dublin Mid Leinster);
- Ms. Anna Shakespeare, St. Michael's House, (Dublin North East);
- Mr. Roger Acton; and
- Ms. Gere O'Byrne.

The Board elects a Chairperson every two years. The current Chairperson of the National Federation is Breda Crehan Roche, Ability West. The Board is responsible for the governance of the National Federation in accordance with its Constitution and directs the National Federation's work programme.

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DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2016

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, 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/has not 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

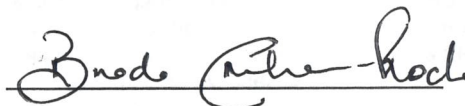
To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act, 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's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

Signed on behalf of the Board



Director

Date: 6/9/17



Date: 6/9/17

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 2016

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.

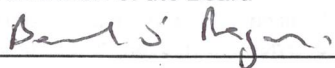
The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and 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



Date: 6/9/17



Date: 6/9/17

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)

We have audited the financial statements of National Federation of Voluntary Bodies Providing Service to People with Intellectual Disability CLG for the year ended 31 December 2016 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement, the Accounting Policies and the related notes. 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 Certified Public Accountants Ireland) (Generally Accepted Accounting Practices in Ireland), including FRS 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 1st January 2015.

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 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.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 5, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish Law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors (including "APB Ethical Standard – Provisions Available for Small Entities (Revised)" in the circumstances set out in note 2 to the financial statements.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

We have undertaken the audit in accordance with the requirements of the APB Ethical Standards including the APB Ethical Standard, Provisions Available for Small Entities, in the circumstances set out in Note 2 to the financial statements.

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

In our opinion the financial statements:

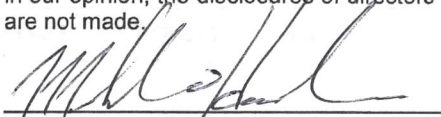
- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of affairs of the company as at 31 December 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014

We have obtained all the information and explanations that we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

In our opinion the information given in the Directors' Annual Report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by Sections 305 to 312 of the Act are not made.



Michael O'Hanlon

for and on behalf of

MICHAEL O'HANLON & COMPANY

Certified Public Accountants & Statutory Auditors

41 Abbey Street

Loughrea

Co. Galway

Ireland

Date:.....

18/9/17

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

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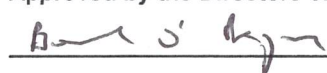
STATEMENT OF FINANCIAL ACTIVITIES

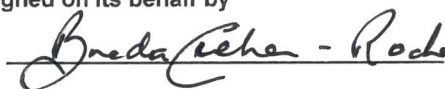
(Incorporating an Income and Expenditure Account)

for the year ended 31 December 2016

	Notes	Unrestricted Funds 2016 €	Restricted Funds 2016 €	Total 2016 €	Total 2015 €
Incoming Resources					
Generated funds:					
Voluntary Income					
Seminars		13,440	-	13,440	21,850
Activities for generating funds					
Administration		-	75,000	75,000	75,000
Subscriptions		166,825	-	166,825	170,168
Investment Income	4	45	-	45	100
Charitable activities:					
Grants from Funders		-	474,360	474,360	412,523
Other incoming resources		-	-	-	10,000
Total incoming resources	6	<u>180,310</u>	<u>549,360</u>	<u>729,670</u>	<u>689,641</u>
Resources Expended					
Net Incoming Resources available for charitable application		<u>180,310</u>	<u>549,360</u>	<u>729,670</u>	<u>689,641</u>
Resources Expended on Charitable Activities					
Costs of Charitable Activities		27,750	625,690	653,440	601,172
Total Resources Expended	7	<u>27,750</u>	<u>625,690</u>	<u>653,440</u>	<u>601,172</u>
Surplus/(deficit) for the year		<u>152,560</u>	<u>(76,330)</u>	<u>76,230</u>	<u>88,469</u>
Net movement in funds for the year		<u>152,560</u>	<u>(76,330)</u>	<u>76,230</u>	<u>88,469</u>
Transfer between funds		(76,330)	76,330		
Reconciliation of funds					
Balances brought forward at 1 January 2016		460,611	-	460,611	372,142
Balances carried forward at 31 December 2016		<u>536,841</u>	<u>-</u>	<u>536,841</u>	<u>460,611</u>

Approved by the Directors on 6/9/17 and signed on its behalf by





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

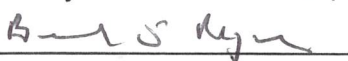
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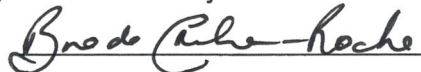
BALANCE SHEET

as at 31 December 2016

	Notes	2016 €	2015 €
Fixed Assets			
Tangible assets	10	333,144	345,957
Current Assets			
Debtors	11	30,824	14,742
Cash and cash equivalents		492,282	638,858
		523,106	653,600
Creditors: Amounts falling due within one year	12	(276,852)	(466,575)
Net Current Assets		246,254	187,025
Total Assets less Current Liabilities		579,398	532,982
Creditors			
Amounts falling due after more than one year	13	(42,557)	(72,372)
Net Assets		536,841	460,610
Funds			
Unrestricted designated funds		76,990	57,760
General fund (unrestricted)		459,851	402,851
Total funds	17	536,841	460,611

Approved by the Directors on 6/9/17 and signed on its behalf by





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

CASH FLOW STATEMENT

for the year ended 31 December 2016

	Notes	2016 €	2015 €
Cash flows from operating activities			
Net movement in funds		76,230	88,469
Adjustments for:			
Depreciation		12,813	12,813
		<u>89,043</u>	<u>101,282</u>
Movements in working capital:			
Movement in debtors		(16,082)	884
Movement in creditors		(189,723)	44,562
		<u>(116,762)</u>	<u>146,728</u>
Cash generated from operations			
Cash flows from investing activities			
Interest received		45	100
Interest paid		(923)	(380)
		<u>(878)</u>	<u>(280)</u>
Net cash generated from investment activities			
Cash flows from financing activities			
New long term loan		-	(380)
Repayment of short term loan		(30,736)	(30,736)
		<u>(30,736)</u>	<u>(30,356)</u>
Net cash generated from financing activities			
Net (decrease)/increase in cash and cash equivalents		(146,576)	116,370
Cash and cash equivalents at 1 January 2016		638,858	522,488
Cash and cash equivalents at 31 December 2016		<u>492,282</u>	<u>638,858</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 2016

1. ACCOUNTING POLICIES

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 Accounting Standards Board, as promulgated by Certified Public Accountants Ireland. 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.

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
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Taxation

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

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 2016

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 committee and brought to the Board.

2. 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.

3.	NET INCOMING RESOURCES	2016	2015
		€	€
	Net Incoming Resources are stated after charging/(crediting):		
	Depreciation of tangible assets	12,813	12,813
		<hr/>	<hr/>
4.	INVESTMENT AND OTHER INCOME	2016	2015
		€	€
	Bank interest	45	100
		<hr/>	<hr/>
5.	INTEREST PAYABLE AND SIMILAR CHARGES	2016	2015
		€	€
	On bank loans and overdrafts	923	380
		<hr/>	<hr/>

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 2016

continued

6. INCOMING RESOURCES		Core Services	Pension Administration	Projects	EU Projects	Events/ Seminars	Total
		€	€	€	€	€	€
HSE Grant		294,678	-	-	-	-	294,678
HSE - Next Steps		-	-	92,824	-	-	92,824
Department of Health		-	-	30,000	-	-	30,000
Pobal		-	-	33,525	-	-	33,525
National Lottery		-	-	699	-	-	699
Access to Justice		-	-	-	13,879	-	13,879
Entelis		-	-	-	8,754	-	8,754
Membership Fees		166,826	-	-	-	-	166,826
NFVB Pension Scheme		-	75,000	-	-	-	75,000
Seminars		-	-	-	-	13,440	13,440
Bank Interest		45	-	-	-	-	45
Total		461,549	75,000	157,048	22,633	13,440	729,670

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 2016

continued

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES & RAISING FUNDS									
		Core Services	Pension Administration	Projects	EU Projects	Events/ Seminars	Total		
		€	€	€	€	€	€		
Activities undertaken directly		266,770	70,000	157,047	15,708	12,484	522,010		
Support Costs		126,430	5,000	-	-	-	131,430		
Total		393,200	75,000	157,047	15,708	12,484	653,440		

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 2016

continued

8. ANALYSIS OF SUPPORT COSTS BY ACTIVITY

	Core Services	Pension Administration	Projects	EU Projects	Events/ Seminars	Basis of Allocation	Total
	€	€	€	€	€		€
Governance	61,870	-	-	-	-	Employees hours	61,870
Finance	15,143	-	-	-	-	Employees hours	15,143
Information Technology	10,297	-	-	-	-	Employees hours	10,297
Establishment	39,120	5,000	-	-	-	Employees hours	44,120
Total	126,430	5,000	-	-	-		131,430

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 2016

continued

9. EMPLOYEES AND REMUNERATION

Number of employees

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

	2016 Number	2015 Number
Core Staff	8 (5.8 WTE)	5
Project Staff	-	2
Seconded Staff	-	1
	<u>8</u>	<u>8</u>

The staff costs comprise:

	2016 €	2015 €
Wages and salaries	391,022	358,888
Social security costs	42,725	37,924
Pension costs	46,442	38,238
	<u>480,189</u>	<u>435,050</u>

The average number of employees is 8 (5.8 WTE) in 2016.

The number of higher paid employees:

	2016	2015
In the band €60,000 - €70,000	1	1
In the band €110,000 - €120,000	-	1
In the band €140,000 - €150,000	1	-

The CEO's salary was in the sum of €142,535 plus benefit in kind in the sum of €2,754 in 2016 before employers PRSI. The employer contributed €21,380 in pension contributions for the CEO in 2016.

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 2016

10. TANGIBLE FIXED ASSETS

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

10.1 TANGIBLE FIXED ASSETS PRIOR YEAR

	Land and buildings freehold €	Total €
Cost		
At 31 December 2015	488,118	488,118
Depreciation		
At 1 January 2015	129,348	129,348
Charge for the year	12,813	12,813
At 31 December 2015	142,161	142,161
Net book value		
At 31 December 2015	<u>345,957</u>	<u>345,957</u>
At 31 December 2014	<u>358,770</u>	<u>358,770</u>

11. DEBTORS

	2016 €	2015 €
Prepayments and accrued income	<u>30,824</u>	<u>14,742</u>

12. CREDITORS

	2016 €	2015 €
Amounts falling due within one year		
Bank loan	30,736	30,736
Accruals	24,378	34,469
Deferred Income	171,433	329,651
Creditor Funds	50,305	71,719
	<u>276,852</u>	<u>466,575</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

continued

for the year ended 31 December 2016

13. CREDITORS	2016	2015
Amounts falling due after more than one year	€	€
Bank loan	<u>42,557</u>	<u>72,372</u>
Repayable in one year or less, or on demand (Note 12)	30,736	30,736
Repayable between two and five years	<u>42,557</u>	<u>72,372</u>
	<u>73,293</u>	<u>103,108</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 2016 were €2,561 per month.

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 2016

14. DEFERRED INCOME

	Deferred Income 2015	Grant Received 2016	Released to Income in 2016	Deferred Income 2016
HSE Next Steps	194,360	395	92,823	101,932
National Lottery	70,200	-	700	69,500
Entelis	1,566	7,188	8,754	-
Department of Health	30,000	-	30,000	-
Pobal	33,525	-	33,525	-
Total	329,651	7,583	165,802	171,432

15. ACCOUNTING FOR FUNDS RECEIVED AS AGENT

	2016	2015
Opening balance	71,718	71,718
Consultancy costs	(15,900)	-
Seminar costs	(5,513)	-
Deferred to creditor funds	50,305	71,718

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.

16. Grants from Pobal

During the year we received grants from Pobal as follows:

Scheme to provide an online information resource to support persons to incorporate the national policy at local level through a national conference and a series of regional seminars.

	2016	2015
Income received	33,525	-
Expenditure incurred	33,525	-

The Board can confirm that the organisation held an active tax clearance certificate for the duration of 2016.

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".

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 €474,360.

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 2016

18. ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2016 €	Incoming resources €	Resources expended €	Transfers €	Balance 31 December 2016 €
Restricted income					
Grants from Funders	-	549,360	(625,690)	76,330	-
Unrestricted income					
Other Income	460,611	180,310	(27,750)	(76,330)	536,841
Total funds	460,611	729,670	(653,440)	-	536,841

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 6/9/17.

**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 2016

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 2016

	Schedule	2016 €	2015 €
Income		729,625	689,541
Charitable activities and other expenses	1	(653,440)	(601,173)
		<u>76,185</u>	<u>88,368</u>
Miscellaneous income	2	45	100
Net surplus		<u>76,230</u>	<u>88,468</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 2016

	2016 €	2015 €
Expenses		
Wages and salaries	391,022	358,888
Social security costs	42,725	37,924
Staff defined contribution pension costs	46,442	38,238
Management expenses	4,812	3,546
Insurance	1,190	1,155
Website costs	1,414	1,710
Light and heat	3,390	3,409
Office Expenses	13,643	16,621
Publishing	332	3,620
Postage	1,739	1,736
Subscriptions	6,931	6,586
Telephone	5,042	5,000
IT Support	8,883	11,227
Meetings	4,474	7,422
Seminars	12,484	19,114
Project Expenses	60,930	19,805
EASPD Expenses	5,226	4,682
Travelling and subsistence	25,403	27,020
Legal and professional	(6,250)	512
Consultancy fees	400	13,509
Audit Fee	6,150	3,075
Bank charges	317	420
General expenses	3,005	2,760
Depreciation	12,813	12,813
	<u>652,517</u>	<u>600,792</u>
Finance		
Bank interest paid	923	380
	<u>653,440</u>	<u>601,172</u>
Total Overheads		

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 2016

	2016 €	2015 €
Miscellaneous Income		
Bank Interest	45	100