

**Inclusion Ireland - National Association for People with an Intellectual Disability**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2023**

Searing Point Chartered Accountants  
Chartered Accountants and Statutory Auditors  
Frankfort Building  
Dundrum Road  
Dublin 14  
D14 RX27

Company Number: 398884  
Charity Number: 20017637  
Charities Regulatory Authority Number: CHY7709

## **Inclusion Ireland - National Association for People with an Intellectual Disability**

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## **Inclusion Ireland - National Association for People with an Intellectual Disability REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	David Fraughan Maria Panza (Resigned 31 August 2023) Tomas Murphy Martin Rowan Ashley Sands Briana Fitzsimons (Appointed 9 August 2023) Marian McNamara Marianne Garvey-McMahon (Resigned 10 August 2023) John Moore Rona Bowe (Appointed 4 October 2023) Siobhan Bryan Nora Torpey (Resigned 31 August 2023) Glenn Shanley
<b>Company Secretary</b>	John Moore
<b>Charity Number</b>	20017637
<b>Charities Regulatory Authority Number</b>	CHY7709
<b>Company Registration Number</b>	398884
<b>Registered Office and Principal Address</b>	Unit 2 The Steelworks Foley Street Dublin 1
<b>Auditors</b>	Searing Point Chartered Accountants Chartered Accountants and Statutory Auditors Frankfort Building Dundrum Road Dublin 14 D14 RX27
<b>Principal Bankers</b>	Bank of Ireland 39 St Stephen's Green East Dublin 2 D02 HF62
<b>Solicitors</b>	Mason Hayes & Curran South Bank House Barrow Street Dublin 4 D04TR29

# **Inclusion Ireland - National Association for People with an Intellectual Disability**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2023

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2023.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Inclusion Ireland - National Association for People with an Intellectual Disability present a summary of its purpose, governance, activities, achievements and finances for the financial year 2023.

The charity 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 applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

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

### **Financial Review**

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

### **Financial Results**

At the end of the financial year the charity had gross assets of €728,796 (2022 - €926,881) and gross liabilities of €428,231 (2022 - €524,990). The net assets of the charity have decreased by €(101,326).

### **Directors and Secretary**

The directors who served throughout the financial year, except as noted, were as follows:

David Fraughan  
Maria Panza (Resigned 31 August 2023)  
Tomas Murphy  
Martin Rowan  
Ashley Sands  
Briana Fitzsimons (Appointed 9 August 2023)  
Marian McNamara  
Marianne Garvey-McMahon (Resigned 10 August 2023)  
John Moore  
Rona Bowe (Appointed 4 October 2023)  
Siobhan Bryan  
Nora Torpey (Resigned 31 August 2023)  
Glenn Shanley

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was John Moore.

### **Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Inclusion Ireland - National Association for People with an Intellectual Disability subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

### **The Auditors**

Searing Point Chartered Accountants, (Chartered Accountants), were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.




## Inclusion Ireland - National Association for People with an Intellectual Disability DIRECTORS' ANNUAL REPORT

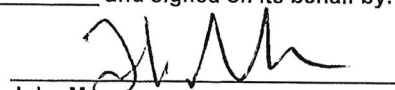
for the financial year ended 31 December 2023

### 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 2, The Steelworks, Foley Street, Dublin 1.

Approved by the Board of Directors on \_\_\_\_\_ and signed on its behalf by:

  
Glenn Shanley  
Director

  
John Moore  
Director

## Inclusion Ireland - National Association for People with an Intellectual Disability DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

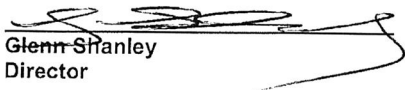
The directors confirm that they have complied with the above requirements in preparing the financial statements.

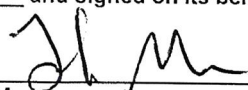
The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. 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.

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 as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Directors on \_\_\_\_\_ and signed on its behalf by:

  
Glenn Shanley  
Director

  
John Moore  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Inclusion Ireland - National Association for People with an Intellectual Disability**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the charity financial statements of Inclusion Ireland - National Association for People with an Intellectual Disability ('the Charity') for the financial year ended 31 December 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2023 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly 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 below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

#### **Conclusions relating to going concern**

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

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

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

#### **Other Information**

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

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 course of 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.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Inclusion Ireland - National Association for People with an Intellectual Disability**

### **Opinions on other matters prescribed by the Companies Act 2014**

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

- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual 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 complied with by the charity. We have nothing to report in this regard.

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity'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 they either intend to liquidate the charity 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.

#### **Further information regarding the scope of our responsibilities as auditor**

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## **INDEPENDENT AUDITOR'S REPORT**

### **to the Members of Inclusion Ireland - National Association for People with an Intellectual Disability**

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

Our report is made solely to the charity'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 charity'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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



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Patrick Thorpe  
for and on behalf of  
**SEARING POINT CHARTERED ACCOUNTANTS**  
Chartered Accountants and Statutory Auditors  
Frankfort Building  
Dundrum Road  
Dublin 14  
D14 RX27

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# Inclusion Ireland - National Association for People with an Intellectual Disability


## STATEMENT OF FINANCIAL ACTIVITIES

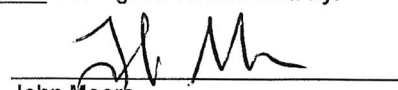
for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
<b>Income</b>							
Other income	3.1	11,012	908,279	919,291	776	966,064	966,840
<b>Expenditure</b>							
Charitable activities	4.1	1,750	960,818	962,568	-	960,760	960,760
Other expenditure	4.2	483	57,566	58,049	-	-	-
<b>Total Expenditure</b>		<b>2,233</b>	<b>1,018,384</b>	<b>1,020,617</b>	<b>-</b>	<b>960,760</b>	<b>960,760</b>
<b>Net income/(expenditure)</b>		<b>8,779</b>	<b>(110,105)</b>	<b>(101,326)</b>	<b>776</b>	<b>5,304</b>	<b>6,080</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>8,779</b>	<b>(110,105)</b>	<b>(101,326)</b>	<b>776</b>	<b>5,304</b>	<b>6,080</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	15	291,786	110,105	401,891	395,811	-	395,811
<b>Total funds at the end of the year</b>		<b>300,565</b>	<b>-</b>	<b>300,565</b>	<b>396,587</b>	<b>5,304</b>	<b>401,891</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on \_\_\_\_\_ and signed on its behalf by:

  
Glenn Shanley  
Director

  
John Moore  
Director

# Inclusion Ireland - National Association for People with an Intellectual Disability

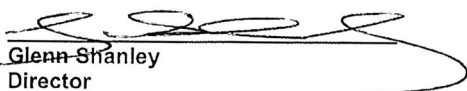
## SUMMARY INCOME AND EXPENDITURE ACCOUNT

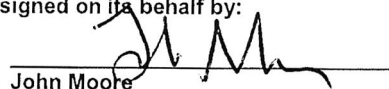
for the financial year ended 31 December 2023

	Statement of Financial Activities	2023 €	2022 €
Gross income	Unrestricted funds	11,012	
	Restricted funds	908,279	
		<u>919,291</u>	<u>966,840</u>
Total income		919,291	966,840
Total expenditure		(1,020,617)	(960,760)
Net income/(expenditure)		<u>(101,326)</u>	<u>6,080</u>

The charity has no recognised gains or losses other than the results for the financial year. The results for the financial year have been calculated on the historical cost basis.

Approved by the Board of Directors on \_\_\_\_\_ and signed on its behalf by:

  
Glenn Stanley  
Director

  
John Moore  
Director



# Inclusion Ireland - National Association for People with an Intellectual Disability

## BALANCE SHEET

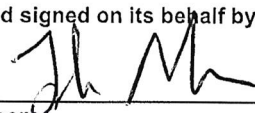
as at 31 December 2023

	Notes	2023 €	2022 €
<b>Fixed Assets</b>			
Tangible assets	9	434,019	444,560
<b>Current Assets</b>			
Debtors	10	31,185	24,886
Cash at bank and in hand	11	263,592	457,435
		294,777	482,321
<b>Creditors: Amounts falling due within one year</b>	12	(127,934)	(203,536)
<b>Net Current Assets</b>		166,843	278,785
<b>Total Assets less Current Liabilities</b>		600,862	723,345
<b>Creditors</b>			
Amounts falling due after more than one year	13	(300,297)	(321,454)
<b>Total Net Assets</b>		300,565	401,891
<b>Funds</b>			
Restricted trust funds		-	5,304
General fund (unrestricted)		300,565	396,587
<b>Total funds</b>	15	300,565	401,891

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors on \_\_\_\_\_ and signed on its behalf by:

  
Glenn Shanley  
Director

  
John Moore  
Director



# Inclusion Ireland - National Association for People with an Intellectual Disability

## STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
<b>Cash flows from operating activities</b>			
Net movement in funds		(101,326)	6,080
Adjustments for:			
Depreciation		10,541	10,541
Interest payable and similar expenses		14,873	15,026
		<u>(75,912)</u>	<u>31,647</u>
Movements in working capital:			
Movement in debtors		(6,299)	(12,185)
Movement in creditors		(75,602)	(52,728)
		<u>(157,813)</u>	<u>(33,266)</u>
Cash used in operations		(14,873)	(15,026)
Interest paid			
		<u>(172,686)</u>	<u>(48,292)</u>
<b>Cash flows from financing activities</b>			
Repayment of short term loan		(21,157)	(20,585)
		<u>(21,157)</u>	<u>(20,585)</u>
<b>Net decrease in cash and cash equivalents</b>		<b>(193,843)</b>	<b>(68,877)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>457,435</b>	<b>526,312</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>11</b>	<b><u>263,592</u></b>	<b><u>457,435</u></b>

# **Inclusion Ireland - National Association for People with an Intellectual Disability**

## **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

### **1. GENERAL INFORMATION**

Inclusion Ireland - National Association for People with an Intellectual Disability is a company limited by guarantee incorporated in Ireland. The registered office of the charity is Unit 2, The Steelworks, Foley Street, Dublin 1 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

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. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### **Statement of compliance**

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### **Fund accounting**

The following are the categories of funds maintained:

##### **Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

##### **Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### **Income**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

##### **Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a

## **Inclusion Ireland - National Association for People with an Intellectual Disability**

### **NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

#### **Expenditure**

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

#### **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	- 2% Straight line
Fixtures, fittings and equipment	- 12.5% Straight line

#### **Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

#### **Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

#### **Taxation and deferred taxation**

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Inclusion Ireland - National Association for People with an Intellectual Disability**  
**NOTES TO THE FINANCIAL STATEMENTS** continued  
for the financial year ended 31 December 2023

**3. INCOME**  
**3.1 OTHER INCOME**

	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
Health Services Executive (HSE)	-	631,680	631,680	623,660
SRF Income	-	66,223	66,223	80,601
Irish Human Rights and Equality Commission (IHREC)	-	13,402	13,402	25,022
Scheme to Support Voluntary Nationwide Organisations (SSNO)	-	91,018	91,018	-
Department of Children, Equality, Disability, Integration and Youth (DCEDIY)	-	70,814	70,814	-
Other Grant	10,649	35,142	45,791	188,522
Affiliation and Membership	363	-	363	3,176
Housing Project	-	-	-	45,859
	<u>11,012</u>	<u>908,279</u>	<u>919,291</u>	<u>966,840</u>

Other Grant Income is made up of the following:

The All Island Restraint Reduction Network (AIRRN) - this is a core group of individuals and organisations who have come together to address the issue of restrictive practices and to have greater influence on policymakers on the whole island.

The Mental Health Commission (MHC) -The MHC aims to promote, encourage and foster high standards and good practices in the delivery of mental health services in Ireland.

All other income comes from various sources which aim to promote the rights and interest if people who may need support with decision-making.

**4. EXPENDITURE**

**4.1 CHARITABLE ACTIVITIES**

	Direct Costs	Other Costs	Support Costs	2023	2022
	€	€	€	€	€
Expenditure on charitable activities	933,241	-	-	933,241	916,706
Governance Costs (Note 4.3)	-	29,327	-	29,327	44,054
	<u>933,241</u>	<u>29,327</u>	<u>-</u>	<u>962,568</u>	<u>960,760</u>

**4.2 OTHER EXPENDITURE**

	Direct Costs	Other Costs	Support Costs	2023	2022
	€	€	€	€	€
Other expenditure	483	57,566	-	58,049	-

**4.3 GOVERNANCE COSTS**

	Direct Costs	Other Costs	Support Costs	2023	2022
	€	€	€	€	€
Charitable activities - governance costs	-	29,327	-	29,327	44,054

**5. NET INCOME**

	2023	2022
	€	€
<b>Net Income is stated after charging/(crediting):</b>		
Depreciation of tangible assets	10,541	10,541
Auditor's remuneration:		
- audit services	10,397	4,858

**Inclusion Ireland - National Association for People with an Intellectual Disability**  
**NOTES TO THE FINANCIAL STATEMENTS** continued  
for the financial year ended 31 December 2023

<b>6. INTEREST PAYABLE AND SIMILAR CHARGES</b>	<b>2023</b>	<b>2022</b>
	€	€
On bank loans and overdrafts	<u>14,873</u>	<u>15,026</u>

**7. EMPLOYEES AND REMUNERATION**

**Number of employees**

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

	<b>2023</b>	<b>2022</b>
	Number	Number
Employees	<u>16</u>	<u>16</u>

The staff costs comprise:

	<b>2023</b>	<b>2022</b>
	€	€
Wages and salaries	692,129	666,537
Pension costs	33,379	33,268
	<u>725,508</u>	<u>699,805</u>

**8. STAFF COSTS**

The number of employees whose salary for the reporting period fell within the bands below were:

	<b>2023</b>	<b>2022</b>
	Number of Employees	Number of Employees
Number of employees in excess of €100,000 p.a.	-	-
Number of employees in excess of €90,000 - €100,000 p.a.	-	-
Number of employees in excess of €80,000 - €90,000 p.a.	1	1
Number of employees in excess of €70,000 - €80,000 p.a.	-	-
Number of employees in excess of €60,000 - €70,000 p.a.	-	-
	<u>-</u>	<u>-</u>

Included in the wages & salaries for the year is CEO salary of €85,000 (2022 - €80,000).

**9. TANGIBLE FIXED ASSETS**

	<b>Land and buildings freehold</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€	€
<b>Cost</b>			
At 31 December 2023	<u>460,000</u>	<u>155,341</u>	<u>615,341</u>
<b>Depreciation</b>			
At 1 January 2023	18,400	152,381	170,781
Charge for the financial year	<u>9,200</u>	<u>1,341</u>	<u>10,541</u>
At 31 December 2023	<u>27,600</u>	<u>153,722</u>	<u>181,322</u>
<b>Net book value</b>			
At 31 December 2023	<u>432,400</u>	<u>1,619</u>	<u>434,019</u>
At 31 December 2022	<u>441,600</u>	<u>2,960</u>	<u>444,560</u>

**Inclusion Ireland - National Association for People with an Intellectual Disability**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

10. DEBTORS	2023 €	2022 €
Other debtors	-	833
Prepayments	3,624	3,378
Accrued Income	27,561	20,675
	<u>31,185</u>	<u>24,886</u>

11. CASH AND CASH EQUIVALENTS	2023 €	2022 €
Cash and bank balances	173,561	367,404
Cash equivalents	90,031	90,031
	<u>263,592</u>	<u>457,435</u>

Included in bank and cash is an amount held in Adams Fund bank account of €7,998 (2022 - €7,998).

These funds are restricted.

12. CREDITORS Amounts falling due within one year	2023 €	2022 €
Amounts owed to credit institutions	35,611	35,611
Trade creditors	5,150	6,165
Taxation and social security costs	17,735	17,077
Other creditors	5,199	75
Pension accrual	4,219	-
Accruals	8,562	21,109
Deferred Income	51,458	123,499
	<u>127,934</u>	<u>203,536</u>

13. CREDITORS Amounts falling due after more than one year	2023 €	2022 €
Amounts owed to credit institutions	<u>300,297</u>	<u>321,454</u>
Repayable in one year or less, or on demand (Note 12)	35,611	35,611
Repayable between one and two years	35,611	35,611
Repayable between two and five years	106,834	106,834
Repayable in five years or more	157,852	179,009
	<u>335,908</u>	<u>357,065</u>

14. RESERVES	2023 €	2022 €
At the beginning of the year	401,891	395,811
(Deficit)/Surplus for the financial year	(101,326)	6,080
At the end of the year	<u>300,565</u>	<u>401,891</u>

Retained reserves represents the accumulated unrestricted profit of the company. In accordance with good corporate governance, Inclusion Ireland seeks to hold at least a 3 month reserves on the balance sheet.



**Inclusion Ireland - National Association for People with an Intellectual Disability**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

**15. FUNDS**

**15.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2022	395,811	-	395,811
Movement during the financial year	776	5,304	6,080
At 31 December 2022	291,786	110,105	401,891
Movement during the financial year	8,779	(110,105)	(101,326)
At 31 December 2023	<u>300,565</u>	<u>-</u>	<u>300,565</u>

**15.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2023 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2023 €
Restricted	110,105	908,279	1,018,384	-	-
Unrestricted funds					
Unrestricted General	291,786	11,012	2,233	-	300,565
<b>Total funds</b>	<u>401,891</u>	<u>919,291</u>	<u>1,020,617</u>	<u>-</u>	<u>300,565</u>

**15.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use €	Current assets €	Current liabilities €	Long-term liabilities €	Total €
Unrestricted general funds	434,019	294,777	(127,934)	(300,297)	300,565
	<u>434,019</u>	<u>294,777</u>	<u>(127,934)</u>	<u>(300,297)</u>	<u>300,565</u>

**16. STATUS**

The charity is a company 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 financial 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 € 1.

**17 RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT**

	Opening balance €	Cash flows €	Closing balance €
Long-term borrowings	(300,297)	-	(300,297)
Short-term borrowings	(56,768)	21,157	(35,611)
<b>Total liabilities from financing activities</b>	<u>(357,065)</u>	<u>21,157</u>	<u>(335,908)</u>
<b>Total Cash at bank and in hand (Note 11)</b>			<u>263,592</u>
<b>Total net debt</b>			<u>(72,316)</u>

# Inclusion Ireland - National Association for People with an Intellectual Disability

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

### 18. POST-BALANCE SHEET EVENTS

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

### 19. GOVERNMENT GRANTS

#### Adams Fund

The Adams Fund was established by, and is administered by, the Board of Directors to support initiatives for people with intellectual disabilities in Eastern European countries. The focus of the fund is to support the establishment and growth of the Bulgarian equivalent of Inclusion Ireland.

The fund consists of donations from Inclusion Ireland members and is held by Bank of Ireland, St. Stephen's Green. The fund was named in memory of Colonel Joseph Adams, who was, for many years, the Secretary of the Association.

#### Scheme to Support Voluntary Nationwide Organisations (SSNO) (URN 517824G)

The Department of Environment, Community and local Government have provided funding through Pobal to support the development of the 'Connect Family Network'. The aim of the Connect Family Network is to offer information, training and networking opportunities for disability family support groups. There will also be an opportunity for families to have an input into the development and implementation of disability related policy and legislation.

Family members will be able to avail of 'capacity building training' to engage with various government agencies. Through a dedicated policy officer, family members will have their voices heard through submissions and position papers on various topics of interest to families who have a member with a disability. In 2019, Inclusion Ireland was granted funding for 2019 - 2022. The grant is for € 269,842. The goals and objectives of the funding remain the same as per the previous funding.

#### IHREC Funding - Housing

Inclusion Ireland received funding from IHREC for their 2019/2020 grant scheme. The Inclusion Ireland project was entitled 'Promoting the right to housing for people with intellectual disabilities.' the project involved putting together a Working Group of people with intellectual disabilities to direct the project.

The project successfully produced a policy position paper on housing, an easy-to-read version of this document, and a one-page document on how people can try, and access supports for housing. As part of the project, we also hosted a housing conference in December 2019, which was attended by approximately 100 people. During 2020, this grant was used to further the issue of housing for people with disabilities.

A position paper was researched and developed on the housing issues faced by disabled persons. A conference on housing was held to discuss and highlight housing issues where the housing position paper was launched. A "How to" guide was developed in easy-to-read format to assist people with intellectual disabilities to apply for housing and the supports required to live in a home of their own.

#### IHREC Funding - Public Sector Duty (PSD)

Inclusion Ireland received funding in 2019 from the Irish Human Rights and Equality Commission to (i)raise awareness with two local Authorities of their obligations to rights holders under the Public Sector Duty and (ii) build the capacity of people with a disability to assert their rights under the Public Sector Duty when engaging with local authorities.

Five people with intellectual disabilities delivered training to their peers and to local authority staff on their rights and obligations under the Public Sector Duty. People with intellectual disabilities then undertook accessibility reviews with local authority staff of a variety of different local authority functions.

An easy-to-read report on these reviews and recommendations arising were presented to local authority management and a short video of the process is being carried out. Inclusion Ireland received funding in 2018 to undertake a research project under the NDA Research Promotion Scheme (Community Integration) 2017 to select and present at least 19 case studies of people with intellectual disabilities living in Ireland which provide examples of the lived experience of social inclusion and identify key policy messages to promote social inclusion from the analysis of the case studies presented.

Inclusion Ireland received funding to run a consultation project with qualitative information gathered from 5 focus groups discussing key elements of the draft Codes of Practice under the assisted Decision Making Act 2015. The data gathered from the focus groups was analysed and presented in a report that can inform the draft Codes.



## **Inclusion Ireland - National Association for People with an Intellectual Disability** **NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

Inclusion Ireland was selected in October 2020 to be the "organisation member" of the new Disability Participation and Consultation Network (DPCN) as established by Minister for State Ann Rabbitte, TD. The DPCN was established as part of Ireland's commitments under the UN Convention on the Rights of Persons with Disabilities (CRPD).

It allows the Government to consult directly with disabled persons on policy issues and laws that directly impact on their lives. The first piece of work for the DPCN being to consider and respond to the Draft State Report to the CPRD Committee.

Inclusion Ireland's role is to facilitate and organise the DPCN to ensure that all members have a say and are heard, to provide capacity building where needed and engage with the DCEDIY for the network. Funding for this work began in December 2020. A full year value of the funding is € 70,000 which supports one whole time role.

### **CYPSC**

Inclusion Ireland along with the Children and Young People Service Committee for Laois/Offaly received grant funding from Healthy Ireland to carry out a series of tasks. Inclusion Ireland is managing the grant of € 24,900 for a project over 2 years. The grant is to cover the following activities:

- Research and compilation of a directory of disability services for Laois/Offaly.
- A seminar series (online) on post school options for young people with disabilities. This was originally planned to be an in-person event.
- The development and hosting of a web resource of all the post school options for young people with disabilities.
- An autism specific event.
- A small grant to a number of parent support organisations in the midlands

## **20. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on .....