

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

**National Federation of Voluntary Service Providers
Supporting 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 2018

**National Federation of Voluntary Service Providers Supporting People with
Intellectual Disability CLG**

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

CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 - 9
Statement of Directors' Responsibilities	10
Independent Auditor's Report	11 - 12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Financial Statements	16 - 26
Supplementary Information relating to the Financial Statements	27 - 30

National Federation of Voluntary Service Providers
Supporting People with Intellectual Disability CLG

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Mr. Bernard O'Regan (Chairperson) Mr. Sean Abbott Mr. Brendan Broderick (Resigned March 2019) Ms. Johanna Cooney (Resigned March 2019) Ms. Breda Crehan Roche Mr. Denis Cronin (Resigned September 2018) Ms. Clare Dempsey Mr. Michael Hennessy (Appointed March 2019) Ms. Natalya Jackson (Appointed December 2018) Ms. Marie Linehan Mr. Christy Lynch (Resigned March 2018) Mr. Joe Mason (Appointed December 2018) Ms. Gere O'Byrne Mr. Vincent O'Flynn Ms. Breda O'Neill (Appointed March 2019) Ms. Fiona O'Neill Mr. Pat Reen Ms. Anna Shakespeare
Company Secretary	Ms. Breda Crehan Roche
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 Service Providers
Supporting People with Intellectual Disability CLG**
(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2018

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 2018.

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 Service Providers Supporting 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 60 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 Service Providers Supporting People with Intellectual Disability CLG.
- 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.

**National Federation of Voluntary Service Providers
Supporting People with Intellectual Disability CLG**
(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2018

- Commitment to Staff – Ensure that we facilitate and recognise staff contributions and efforts, and support individual development.
- 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:

2018 – Summary of Activities

Supporting actions for implementation of HSE policies & programmes

- Collaboration in the development of Progressing Disability Services for Children & Young People website
- Workforce-related matters - pay restoration, team leader posts, employee/IR issues
- Implementation of New Directions – implementation of standards, hub development, Esi Tool
- Participation in the development of e-learning training module for New Directions
- Liaison with HSE's HR Directorate re implementation of People Management Strategy 2015-2018
- Next Steps Community of Practice – peer support, mentorship and capacity building for implementation of Transforming Lives policies and development of innovative models of support
- Support to HSE Disability Services Quality Improvement Team via the Next Steps Community of Practice and the work of the Quality & Standards Sub Committee
- National Federation arranged workshop with European Investment Bank and HSE to explore use of European Fund for Strategic Investment in disability sector.

Representation on and contribution to HSE Reference/Working Groups

- Transforming Lives National Steering Group
- Children First
- National Child Disability Management Information System Implementation Group
- National Children's Oversight Group

National Federation of Voluntary Service Providers
Supporting People with Intellectual Disability CLG
(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT cont...

for the year ended 31 December 2018

- New Directions National Steering Group
- School Leavers National Working Group
- Safeguarding Reference Group
- European Working Time Directive Working Group
- On-Call Allowance Working Group
- HSE HR/Finance Working Group
- Working group developing a guidance document on 'Managing the Finances of Vulnerable Adults'
- National Joint Council
- Ad Hoc Working Group on Fire Safety (Fire Safety Code of Practice in Community Dwellings)
- Shaping the future of Intellectual Disability Nursing in Ireland Steering Group
- Comprehensive Employment Strategy Implementation Group

Representation on wider sectoral Working Groups

- Oireachtas Disability Group – highlighting and advocating the need for multi-annual investment and adequate resourcing of disability services.
- Housing Sub Group (implementation of National Housing Strategy for People with a Disability).
- Nominated Health Agencies Superannuation Scheme (NHASS) Working Group
- National Safeguarding Committee
- National Disability Inclusion Strategy Steering Group
- Department of Environment and Housing Consultation Forum

Conferences, seminars, workshops and training

In 2018 the National Federation organised and facilitated conferences, workshops and training attended by more than **1,400 people** from a broad spectrum of key stakeholders: including HSE staff, staff from voluntary bodies, Department officials, families and self-advocates.

- Accountable Autonomy National Conference (120 attendees)
- Assisted Decision Making Act – Appropriate Governance for Service Users Finance Workshop (75 attendees)
- Next Steps-Tech Steps Assistive Technology Seminar (84 attendees)
- Best Practice in Informing Families of their Child's Disability Training (540 in person & 400+ online)
- Frontline Managers Training Programme (21 participants)
- Open Disclosure Training (19 participants)
- Flo Forma Training (28 participants)
- Enhancing Your Organisations Quality and Safety Measures Workshop (78 participants)
- Masterclass for HR Professionals (25 participants)
- Data Protection Training (14 participants)
- Safeguarding Consultation Workshop (27 participants)

Research and Publications

- 'Next Steps Tech Steps' Assistive Technology Guide
- Inclusive Research Network publications:
 - "Our Homes: An inclusive study about what moving house is like for people with intellectual disabilities in Ireland" accepted for publication in British Journal of Learning Disabilities
 - "How we work" easy to read report on the Inclusive Research Network way of working published November 2018
- Report on Therapy Services for Adults with an Intellectual Disability in Ireland (research completed in 2018, for editing and publication 2019)
- Development work (in 2018) on Records Retention Guidelines for publication in 2019

**National Federation of Voluntary Service Providers
Supporting People with Intellectual Disability CLG**
(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT cont...

for the year ended 31 December 2018

Listening to the voice of people with ID

- Produced the Voice Box Video film (What I want to say about ... HIQA). Dissemination through direct engagement with key stakeholders (including HIQA, HSE, Department of Health); shown at 2 national conferences; watched over 750 times online.
- Filming of 'What I want to say about... my home' Voice Box which consulted 48 self-advocates. Currently in post-production.
- Inclusive Research Network research activities 2018:
 - "Doctors and Us" Research Study – 7 Focus Groups held consulting with 24 men and 19 women with an intellectual disability. Initial findings presented at a conference in Canada.
 - UNCRPD - produced a paper, circulated to relevant Ministers and TD's to lobby the Government to fully implement the Convention.
 - Presentations on findings from IRN studies in Ireland, Belgium and Canada.
- Next Steps Community of Practice: self-advocate participation in Steering Group, throughout work of the meetings and in outreach activities to share learning in development of innovative models of support.
- Focus group with people who use adult therapy services in preparation for report of the Adult Therapy Services for People with an Intellectual Disability Working Group.

Submissions to support, develop and implement policy

- CORU – Public Consultation on the Social Care Workers Draft Code of Professional Conduct and Ethics.
- Draft HSE Adult Safeguarding Policy.
- National Quality Improvement Plan for Disability Services in Ireland 2018-2020 – HSE Disability Services Quality Improvement Team.
- HIQA & Mental Health Commission Draft National Standards for Adult Safeguarding.
- HIQA Draft National Infection Prevention & Control Standards for Community Services.
- Department of Health – national health sector adult safeguarding policy.
- Oireachtas Disability Group pre-budget submission 2019.
- Department of Education & Science Career Guidance Review.
- NDA Strategic Plan 2019-2021.

Information and communication

- Development and maintenance of information on www.fedvol.ie in a wide range of areas relevant to the ID sector. Visited **15,000 times** in 2018.
- Evidence-based information materials for families of children with disabilities at the time of diagnosis at www.informingfamilies.ie visited more than **19,000 times** in 2018.
- Three comprehensive newsletters during 2018 sharing the work of the National Federation members and the wider sector.
- Weekly news digests circulated to all members.
- National Federation Pension Scheme administered by Secretariat for approx. 4500 members.
 - Pension workshop for CEO's and administrators held in October 2018.
 - Three Retirement workshops held for pension and life assurance scheme members due to retire in the coming 5 years.
- Presentation in panel discussion at the European Fundamental Rights Agency conference and workshop on de-congregation in February 2018.
- Briefings organised for member organisations on key topics e.g. 'National Guidance for the Assessment for Social Housing Provision for People with a Disability' at General Assembly meetings.
- Opportunities open for HSE, Department officials, State Agencies to communicate to the voluntary ID sector via presentations at General Assembly and via National Federation communication channels.

FINANCIAL REVIEW:

The core income from all sources as shown in the National Federation's Statement of Financial Activities are on Page 13. In 2018, income was €649,054 against expenditure of €637,142 over the same period, resulting in a surplus of €11,912. This compares with a deficit of €43,582 in 2017.

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

- Health Service Executive

**National Federation of Voluntary Service Providers
Supporting People with Intellectual Disability CLG**
(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT cont...

for the year ended 31 December 2018

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

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

The Board of the National Federation of Voluntary Service Providers Supporting People with Intellectual Disability has set a reserves policy which requires:

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

This takes into account:

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

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

At the end of 2018, designated reserves in the amount of €16,111 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 60 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 Service Providers Supporting People with Intellectual Disability CLG 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:

- *Dublin Mid Leinster:* Joe Mason (Walk) & Breda O'Neill (St. Margarets)
- *Dublin North East:* Pat Reen (Prosper Group) & Natalya Jackson (Daughters of Charity Services)
- *Southern Area:* Sean Abbott (Cope Foundation) & Marie Linehan (Kerry Parents & Friends)

National Federation of Voluntary Service Providers
Supporting People with Intellectual Disability CLG
(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT cont...
for the year ended 31 December 2018

- | | |
|--------------------|---|
| | Association) |
| ➤ South East Area: | Vincent O'Flynn (Carriglea Cairde Services) & Fiona O'Neill (Waterford Intellectual Disability Association) |
| ➤ Western Area: | Breda Crehan Roche (Ability West) & Michael Hennessy (Brothers of Charity Services) |

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

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

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

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

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS:

Reference and administrative information is outlined on page 3.

Auditors

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

Accounting Records

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

Signed on behalf of the Board


Bernard O'Regan

Date: 15/7/2019


Breda Crehan Roche

Date: 03/07/2019

National Federation of Voluntary Service Providers
Supporting People with Intellectual Disability CLG
(A company limited by guarantee, not having a share capital)

STATEMENT OF DIRECTORS' RESPONSIBILITIES
for the year ended 31 December 2018

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

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

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

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

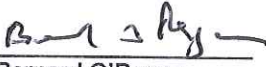
The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and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

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

In so far as the directors are aware:

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

Signed on behalf of the Board


Bernard O'Regan

Date: 15/7/2019


Breda Crehan Roche

Date: 03/07/2019

INDEPENDENT AUDITOR'S REPORT

to the Members of National Federation of Voluntary Service Providers

Supporting People with Intellectual Disability CLG

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

Opinion

We have audited the financial statements of National Federation of Voluntary Service Providers Supporting People with Intellectual Disability CLG (the 'company') for the year ended 31 December 2018 which comprise Statement of financial Activities, the Balance Sheet, and notes to the financial statements, including a summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2018 and of its deficit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Service Authority ("IAASA") Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by Companies Act 2014

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

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

INDEPENDENT AUDITOR'S REPORT
to the Members of National Federation of Voluntary Service Providers
Supporting People with Intellectual Disability CLG
(A company limited by guarantee, not having a share capital)

Matters on which we are required to report by exception

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

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

Responsibilities of directors/trustees for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 9, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

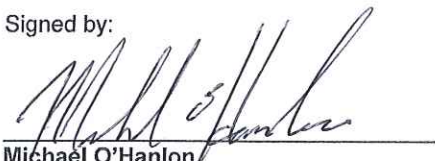
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our audit report.

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

This report is made solely to the company's members as a body in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters that we are required to state to them in the audit report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company or the company's members as a body for our audit work, for this report, or for the opinions we have formed.

Signed by:



Michael O'Hanlon

For and on behalf of:

Michael O'Hanlon & Company Ltd

T/A Michael O'Hanlon & Co

Certified Public Accountants and Statutory Auditors

41 Abbey Street,

Loughrea,

Co. Galway,

Ireland.

Date:

25-7-19

**National Federation of Voluntary Service Providers
Supporting People with Intellectual Disability CLG**

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

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the year ended 31 December 2018

	Notes	Unrestricted Funds 2018 €	Restricted Funds 2018 €	Total 2018 €	Total 2017 €
Incoming Resources					
Generated funds:					
Voluntary Income					
Seminars		38,844	-	38,844	13,297
Activities for generating funds					
Administration		-	100,000	100,000	75,000
Subscriptions		169,233	-	169,233	167,868
Investment Income	5	-	-	-	17
Charitable activities:					
Grants from Funders		-	340,977	340,977	400,930
Total incoming resources	7	208,077	440,977	649,054	657,112
Resources Expended					
Net Incoming Resources					
available for charitable application		208,077	440,977	649,054	657,112
Resources Expended on Charitable Activities					
Costs of Charitable Activities		54,988	582,154	637,142	700,694
Total Resources Expended	8	54,988	582,154	637,142	700,694
Surplus/(deficit) for the year		153,089	(141,177)	11,912	(43,582)
Net movement in funds for the year		153,089	(141,177)	11,912	(43,582)
Transfer between funds		(141,177)	141,177		
Reconciliation of funds					
Balances brought forward at 1 January 2018		493,259	-	493,259	536,841
Balances carried forward at 31 December 2018		505,171	-	505,171	493,259

Approved by the Directors on 5/6/2019 and signed on its behalf by


Bernard O'Regan


Breda Crehan-Roche

**National Federation of Voluntary Service Providers
Supporting People with Intellectual Disability CLG**

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


BALANCE SHEET

as at 31 December 2018

	Notes	2018 €	2017 €
Fixed Assets			
Tangible assets	11	307,518	320,331
Current Assets			
Debtors	12	14,875	17,756
Cash and cash equivalents		347,796	360,352
		362,671	378,108
Creditors: Amounts falling due within one year	13	(165,018)	(192,733)
Net Current Assets		197,653	185,375
Total Assets less Current Liabilities		505,171	505,706
Creditors			
Amounts falling due after more than one year	14	-	(12,447)
Net Assets		505,171	493,259
Funds			
Unrestricted designated funds		16,111	16,111
General fund (unrestricted)		489,060	477,148
Total funds	18	505,171	493,259

Approved by the Directors on 5/6/2019 and signed on its behalf by


Bernard O'Regan


Breda Crehan Roche

National Federation of Voluntary Service Providers
Supporting People with Intellectual Disability CLG
CASH FLOW STATEMENT
for the year ended 31 December 2018

	Notes	2018 €	2017 €
Cash flows from operating activities			
Net movement in funds		11,912	(43,582)
Adjustments for:			
Depreciation		12,813	12,813
		<u>24,725</u>	<u>(30,161)</u>
Movements in working capital:			
Movement in debtors		2,881	13,068
Movement in creditors		(9,426)	(84,119)
		<u>18,180</u>	<u>(101,212)</u>
Cash flows from investing activities			
Interest received		-	17
Interest paid		(553)	(625)
		<u>(553)</u>	<u>(608)</u>
Net cash generated from investment activities			
		<u>(553)</u>	<u>(608)</u>
Cash flows from financing activities			
Repayment of short term loan		(30,183)	(30,110)
		<u>(30,183)</u>	<u>(30,110)</u>
Net cash generated from financing activities			
		<u>(30,183)</u>	<u>(30,110)</u>
 Net (decrease)/increase in cash and cash equivalents		 (12,556)	 (131,930)
Cash and cash equivalents at 1 January 2018		360,352	492,282
		<u>347,796</u>	<u>360,352</u>
Cash and cash equivalents at 31 December 2018		347,796	360,352

National Federation of Voluntary Service Providers Supporting 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 2018

1. ACCOUNTING POLICIES

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

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

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

Basis of preparation

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

Restricted funds

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

Unrestricted free reserves

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

Unrestricted designated funds

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

Incoming Resources

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

Resources Expended

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

Debtors

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

Creditors

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

**National Federation of Voluntary Service Providers
Supporting 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 2018

continued

Tangible fixed assets and depreciation

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

Land and buildings freehold - 4% Straight line

Taxation

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

Grants receivable

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

Cash & cash equivalents

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

Currency

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

Pensions

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

RESERVES

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

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

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

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

2. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

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

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

3. PROVISIONS AVAILABLE FOR SMALL ENTITIES

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

**National Federation of Voluntary Service Providers
Supporting 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 2018

continued

4. NET INCOMING RESOURCES	2018	2017
	€	€
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	12,813	12,813
5. INVESTMENT AND OTHER INCOME	2018	2017
	€	€
Bank interest	-	17
6. INTEREST PAYABLE AND SIMILAR CHARGES	2018	2017
	€	€
On bank loans and overdrafts	553	625

National Federation of Voluntary Service Providers
Supporting 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 2018

continued

7. INCOMING RESOURCES						
	Core		Pension		Events/	
	Services		Administration	Projects	Seminars	Total
	€		€	€	€	€
HSE Grant	294,892		-	-	-	294,892
HSE - Next Steps	-		-	27,713	-	27,713
National Lottery - Informing Families	-		-	10,006	-	10,006
HSE AIMS	-		-	8,366	-	8,366
Membership Fees	169,233		-	-	-	169,233
NFVB Pension Scheme	-		100,000	-	-	100,000
Seminars	-		-	-	38,844	38,844
Total	464,125		100,000	46,085	38,844	649,054

NOTES TO THE FINANCIAL STATEMENTS

continued

20

National Federation of Voluntary Service Providers
Supporting 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 2018

continued

9. ANALYSIS OF SUPPORT COSTS BY ACTIVITY						
		Core Services	Pension Administration	Basis of Allocation	Total	
		€	€		€	
Governance		66,170	-	Employees hours	66,170	
Finance		17,284	-	Audit, Legal, Depreciation & Interest	17,284	
Information Technology		7,416	-	Support & Website	7,416	
Establishment		30,453	5,000	Employees hours, EASPD & Office Overheads	35,453	
Total		121,323	5,000		126,323	

**National Federation of Voluntary Service Providers
Supporting 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 2018

continued

10. EMPLOYEES AND REMUNERATION

Number of employees

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

	2018 Number	2017 Number
Core Staff	8 (5.6 WTE)	8 (5.8 WTE)
	<u>8</u>	<u>8</u>

The staff costs comprise:

	2018 €	2017 €
Wages and salaries	400,561	404,591
Social security costs	42,979	43,442
Pension costs	37,014	39,073
	<u>480,554</u>	<u>487,106</u>

The average number of employees is 8 (5.8 WTE) in 2018.

The number of higher paid employees:

	2018	2017
In the band €60,000 - €70,000	1	1
In the band €110,000 - €120,000	-	-
In the band €140,000 - €150,000	1	1

The CEO's salary was €142,535. The employer contributed €21,380 in pension contributions for the CEO in 2018.

**National Federation of Voluntary Service Providers
Supporting 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 2018

continued

11. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Total €
Cost		
At 31 December 2018	488,118	488,118
Depreciation		
At 1 January 2018	167,787	167,787
Charge for the year	12,813	12,813
At 31 December 2018	180,600	180,600
Net book value		
At 31 December 2018	<u>307,518</u>	<u>307,518</u>
At 31 December 2017	<u>320,331</u>	<u>320,331</u>

11.1 TANGIBLE FIXED ASSETS PRIOR YEAR

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

12. DEBTORS

	2018 €	2017 €
Prepayments and accrued income	<u>14,875</u>	<u>17,756</u>

13. CREDITORS

Amounts falling due within one year

	2018 €	2017 €
Bank loan	12,999	30,736
Credit Card	844	789
Accruals	28,474	47,669
Deferred Income	77,017	67,855
Creditor Funds	45,684	45,684
	<u>165,018</u>	<u>192,733</u>

**National Federation of Voluntary Service Providers
Supporting 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 2018

continued

14. CREDITORS	2018	2017
Amounts falling due after more than one year	€	€
Bank loan	-	12,447
	<u> </u>	<u> </u>
Repayable in one year or less, or on demand (Note 13)	12,999	31,525
Repayable between two and five years	-	12,447
	<u> </u>	<u> </u>
	<u>12,999</u>	<u>43,972</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 2018 were €2,561 per month.

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

**National Federation of Voluntary Service Providers
Supporting 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 2018

continued

15. DEFERRED INCOME	Deferred Income 2017	Grant Received 2018	Released to Income in 2018	Deferred Income 2018
HSE Next Steps	-	45,000	27,713	17,287
National Lottery – Informing Families	67,855	-	10,005	57,850
HR Masterclass		5,650	4,211	1,439
HR GDPR		441	-	441
Total	67,855	51,091	41,929	77,017

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

16. ACCOUNTING FOR FUNDS RECEIVED AS AGENT	2018	2017
Opening balance	45,684	50,305
Seminar costs	-	(4,621)
Deferred to creditor funds	45,684	45,684

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

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

17. GOVERNMENT GRANTS

Income from government grants comprise of:

- Performance related grants made up by various government agencies to fund the provision of specific charity services to the members in the community. The amount of such grants received in the year amounted to €340,977.

The Board can confirm that the organisation held an active tax clearance certificate for the duration of 2018. The National Federation of Voluntary Service Providers Supporting People with Intellectual Disability is compliant with relevant circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar type payments".

18. ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2018 €	Incoming resources €	Resources expended €	Transfers €	Balance 31 December 2018 €
Restricted income					
Grants from Funders	-	440,977	(582,154)	141,177	-
Unrestricted income					
Other Income	493,259	208,077	(54,988)	(141,177)	505,171
Total funds	493,259	649,054	(637,142)	-	505,171

**National Federation of Voluntary Service Providers
Supporting 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 2018

continued

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 15/1/19