

Registered number: 535779
CHY number: CHY21530
CRA number: 20141332

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
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REFERENCE AND ADMINISTRATIVE DETAILS

Directors	Rosemary Smyth (Chairperson) Michele Tait John Roycroft Padraig Kelly Tony Ward (resigned 15 June 2023) Helen Brown (appointed 15 June 2023) Elaine O'Mahony (resigned 15 June 2023) Donal Patrick Buggy (resigned 13 January 2023) Jacqueline Grogan (appointed 20 July 2023) Kieron Brennan (appointed 20 July 2023) Tadgh Quill-Manley (appointed 20 July 2023) Melissa Byrne (appointed 19 October 2023) Elaine Bardon (appointed 19 October 2023)
Company Registered Number	535779
Registered Charity "CRA" Number	20141332
Revenue Tax Exemption Number (CHY)	CHY21530
Registered office	Marshalsea Court, Unit 3, 22/23 Merchant's Quay Dublin 8 D08 AEY8
Company secretary	John Roycroft
National managers	Joanne Condon Georgina Cruise
Independent auditor	RBK Business Advisers Chartered Accountants and Statutory Audit Firm Termini 3 Arkle Road Sandyford Dublin 18
Bankers	Bank of Ireland Tallaght Dublin 24
Solicitors	Philip Lee Connaught House, One Burlington Road, Dublin 4

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
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DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Directors present their annual report together with the audited financial statements of the Charity for the year ended 31 December 2023.

The financial statements have been prepared by the Charity in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as modified by the Statement of Recommended Practice "SORP" effective 1 January 2019.

The Charitable Company 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.

Principal activities

The National Advocacy Service for People with Disabilities (NAS) is a dual funded entity providing two independent advocacy services funded by the Citizens Information Board and the Department of Health.

The National Advocacy Service for People with Disabilities (NAS) was established as a company in 2013 and is funded by the Citizens Information Board (CIB). The Citizens Information Board has a mandate under the Citizens Information Act 2007 to provide advocacy for people with disabilities. All CIB funded activities undertaken by NAS are as per the Service Level Agreement between CIB and NAS. NAS provides an independent, confidential and free representative advocacy service that works exclusively for each person using the service and adheres to the highest professional standards. NAS ensures that when life decisions are made, due consideration is given to the will and preference of people with disabilities and enables them to protect their rights. NAS has a particular remit to work with those who have limited informal or natural supports.

The National Advocacy Service is provided through four regions and a National Office which is based in Dublin. The regions are as follows:

Region	Including
Greater Dublin	Dublin, Fingal and Wicklow
Northeast & Midlands	Cavan, Laois, Longford, Louth, Kildare, Meath, Monaghan, Offaly and Westmeath
Western	Clare, Donegal, Galway, Leitrim, Limerick, Mayo, Roscommon and Sligo
Southern	Carlow, Cork, Kerry, Kilkenny, Tipperary, Waterford and Wexford

In 2018 NAS won a competitive tendering process to be the provider of an independent Patient Advocacy Service (PAS) commissioned by the National Patient Safety Office in the Department of Health. The expansion came about as a result of the strong reputation NAS has developed as a leader in the field of advocacy in Ireland, and places NAS in an influential position to positively promote advocacy in the years to come.

The Patient Advocacy Service became operational in October 2019. The service is an independent, free and confidential service that provides information and support to people who want to make a complaint about an experience they had in a HSE or HSE funded public acute hospital, HSE operated or private Nursing Home or after a patient safety incident. The Patient Advocacy Service is available across Ireland and operates from a national office based in Dublin City Centre. The existing contract with the Department of Health continues until the end of October 2027 with the possibility of extension until 2029.

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Core values

The organisation's values describe how the service wants to go about achieving its work. The organisation has adopted five Core Values which inform its work:

1. **Independence:** We work with the person independently of others and free from all conflicts of interest. The advocacy process is led and guided by the person.
2. **Autonomy:** We support the right of the person to self-direction/determination (i.e., to be in control of their own life) and to make informed decisions based on their will and preferences. We also empower people to have their complaints processed in a balanced, fair and transparent manner.
3. **Equality/Citizenship:** We support the right of every person to assert and enjoy their human rights, to participate in society as an equal citizen and to fulfil their full potential within a life of their own choosing.
4. **Respect:** We work with the person in a way which demonstrates respect for the person as an individual and for their privacy, dignity and autonomy. All our staff, partners and directors act in a way that demonstrates respect for the people who use its services and each other.
5. **Empowerment:** We aim to facilitate the person to be an active participant in decisions which affect their life, through the way in which the advocacy process is carried out as well as the outcomes it seeks to achieve. We also aim to empower the person to make a complaint or engage with a review process and seek answers when things go wrong.

The Service has a strategic plan which is currently being implemented through annual workplans. The vision, mission and strategic plan set out what the service wishes to achieve. The strategic plan brings together the organisation's leadership role and experience in providing professional, independent, empowerment and representative advocacy services. The strategic plan highlights our role as a collaborative champion in developing and driving standards of practice in advocacy. The strategic plan sets out three priorities which are:

1. Services

There is an emphasis on continuous, measurable improvement in the effectiveness and efficiency of the service. The Strategic Plan sets out the objective of improved outcomes for people using health and social care services through the provision of independent advocacy throughout Ireland.

2. Standards

The organisation is committed to developing a suite of standards for advocacy. Whilst the standards are primarily for the organisation, the organisation works collaboratively with other advocacy providers and commissioners to share the standards.

3. Policy

As a frontline service, we encounter many systemic issues in the social and health care system which adversely affect the lives of citizens. The strategic plan creates a framework for the service to identify the social policy issues that advocates encounter in providing the service and enable the service to bring these issues to the relevant stakeholders.

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FOR THE YEAR ENDED 31 DECEMBER 2023

The strategic plan also identifies two key enablers to allow for improvements in priority areas of services, standards and policy:

Enabler 1 – Awareness

Awareness is an enabler which provides more access to the service for people. Increased awareness of our work enhances our ability to social policy development. It ensures the important issues that we identify in our work are recognised and understood by relevant strategic stakeholders.

Enabler 2 – Building Capacity and Enhancing Effectiveness

This important enabler is focused on organisational and systems development, in the areas of human resources, training, IT systems, corporate services and accessibility.

Describe future plans to achieve its strategic goals

The Directors do not anticipate any significant changes in the nature of the business in the near future. The Board reviews quarterly progress against an annual work plan which is derived from the Strategic Plan. A new Strategic Plan is currently being developed and will be effective from 2024 – 2027. The next iteration of the Strategic Plan is to take into consideration the new Service Level Agreement with CIB, as well as the new strategy developed by CIB.

The Board recognises that some major achievements have been realised in 2023 such as the continued development of the Patient Advocacy Service and continued and increased engagement with stakeholders and external organisations as well as:

- Embedding The Assisted Decision-Making (Capacity) Act 2015 into the work of the service and supporting external organisations in implementing the new Act.
- Embedding the National Framework for Open Disclosure into the work of the service.
- Development of a second NAS and PAS Casebook containing several case studies which present the issues people who have contacted both services have experienced.
- Continued successful expansion of the Patient Advocacy Service to support complaints in Private Nursing Homes as well as HSE operated Nursing Homes following amendments to the Care and Welfare Regulations for Long-Term Residential Care Facilities for Older People.
- Successful in a social policy grant application to Citizens Information Board to produce a social policy report on the issue of access to finances for people with disabilities along with a number of linked pieces of work on this issue.
- Production of easy-to-read leaflet on people rights to accessing their own finances which was also taken up by external organisations.
- Memorandum of Understanding with the Irish Human Rights and Equality Commission (IHREC) setting out agreed communication and referral process between NAS Managers and IHREC Senior Legal Team.

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Staffing and funding

In 2023 the following WTE posts were employed by NAS and the Patient Advocacy Service. The numbers below include both permanent and temporary posts. Some posts may have been vacant for periods throughout the year due to leave and/or resignations and some temporary posts may have commenced or terminated at different points throughout 2023.

NAS

1 National Manager
1 Corporate Services Manager
1 Policy Communications and Research Officer
4 Regional Managers
8 Senior Advocates
28 Advocates
4 Regional Administrators
1 National Administrator

PAS

1 National Manager
1 Corporate Services Manager
1 Communications Officer
1 Finance Officer
1 HR Executive
4 Advocacy Team Leads
6 Advocates
5 Advocacy Officers

The Citizens Information Board budget allocation for NAS in 2023 was €3,071,393 and generated a surplus of €165,858.00 which was to be returned to CIB in 2024. The Patient Advocacy Service received income of €1,806,348 from the Department of Health, €111,296 related to 2022 but was received in January 2023.

Structure, Governance and Management

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Legal Status

The National Advocacy Service for People with Disabilities is a company limited by guarantee, not having a share capital, incorporated in November 2013 and governed by the Companies Act 2014 and the Charities Act 2009.

The organisation's governing document is its Constitution comprised of a Memorandum of Association and Articles of Association.

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General Governance and Information

The National Advocacy Service for People with Disabilities is governed by a Board of Directors with a maximum number of 10 people. Each Director's term of office is three years until the conclusion of the third annual general meeting of the company following their appointment. Board members can be appointed for a maximum of two consecutive terms. The appointment of board members is carried out in accordance with the organisation's governing document.

At each AGM board members are appointed or retired from the Board depending on the date of their appointment. The Officers (Company Secretary and Treasurer) are also appointed or reappointed. In 2023, the Board of Directors amended its Constitution in line with agreed changes with the Citizen Information Board.

Annual General Meeting

The AGM took place on 15th June 2023. Four board members were re-appointed, one Officer of the Board was re-appointed with one board member being appointed as Company Secretary. Two members of the Board retired, and two new Board members were appointed.

Board subcommittees

The National Advocacy Service for People with Disabilities currently has three board subcommittees: 1. Finance Audit and Risk Committee (FARC), 2. Policy, Communications and Governance Committee and 3. Human Resources Committee. As part of the review of the Constitution the remit and title of the Policy, Communications and Governance Committee was changed to Service Delivery and Development (including Policy and Communications) with Governance moving under the remit of the FARC. All board subcommittees have written Terms of Reference. The Committees make recommendations to the Board in accordance with their Terms of Reference.

The National Advocacy Service for People with Disabilities has regional offices spread throughout Ireland. There is also a staff team based in Dublin made up of the Executive team of NAS and PAS and Patient Advocacy Service staff.

The organisation is led by two National Managers, who manage each service, who are accountable to the Board through the Chairperson. A management team of six people report to the NAS National Manager, and a management team of six people report to the PAS National Manager, all other staff report to members of the management team.

Organisational Structure and How Decisions are Made

Although the Board of Directors is ultimately responsible for the National Advocacy Service for People with Disabilities, certain duties and responsibilities are delegated from the Board of Directors to the National Managers and through the National Managers to the staff teams. This includes implementation of the strategic plan, leading and managing staff, recruiting new staff below director level (once within budget), service delivery, finances, procurement, and all other administrative aspects so that the organisation's ongoing mission, vision and strategies are fulfilled through behaviour that matches our stated values and is in alignment with our beliefs.

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What NAS and the Patient Advocacy Service Do

NAS Advocates take affirmative action to uphold the person's rights, ensure fair and equal treatment and access to services. They make certain that when decisions are taken due consideration is given to disabled people's unique preferences and perspective. The work of advocates ranges from information provision and advice to longer term full representative advocacy.

Independent, representative advocacy is directed by the people who use it. It is person centred, accountable, accessible, impartial and independent of service providers, families and other supports.

NAS representative advocacy involves professional, trained experts in advocacy dealing with specific issues and working with an individual until that issue(s) reaches conclusion. Issues can be about any aspect of a person's life and the advocacy plan is directed by the person. Where the person communicates differently (through behaviour and gestures or assistive technology as opposed to verbal or written communication) the advocacy plan is still directed by the person.

The Patient Advocacy Service provides free, independent and confidential information and support to people who want to make a formal complaint through the HSE 'Your Service, Your Say' complaints policy in relation to the care they have experienced in a HSE or HSE funded public acute hospital. For those who want to make a formal complaint regarding a Nursing Home and in the aftermath of a patient safety incident the person is supported through the relevant complaints process and framework. The Patient Advocacy Service is fully aligned with the professional standards operated by NAS.

The Patient Advocacy Service can:

- Support people to get information on the formal HSE complaints process 'Your Service, Your Say.'
- Support people in nursing homes to get information on the relevant complaints process.
- Explain what to include in their complaint, and how to write a formal complaint.
- Help people to prepare for meetings.
- Support people to explore their options following a response to their formal complaint.
- Support people in the aftermath of a Patient Safety Incident through Open Disclosure and the Incident Management Framework.

Activity review

Both the level of activity and the year-end financial position were satisfactory, and the Directors expect that the present level of activity will be maintained for the foreseeable future. Both services continue to be busy, with NAS having waiting lists in place for a number of counties due to the level of demand. Complexity of casework continues to grow in NAS and the Patient Advocacy Service.

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NAS

Over the last 8 years, there has been continued growth in both types of advocacy delivered by NAS. The 2 types of Advocacy can be defined as: -

- **Empowerment advocacy** – this is where the person is provided with information, remote support for a person or family member, guidance with correspondence and meetings.
- **Representative advocacy** – where the advocate represents a person in correspondence, at meetings, and supports them to have their voice heard.

NAS also provides once-off information and sign posting through its national phone line and email enquiry service.

The current NAS case management system (ECMS) records: -

- **Initial enquiries** – which includes all once-off information and sign posting,
- **Advocacy casework** (empowerment and representative).

There is a very clear trend of an increase in the overall number of cases each year – rising from 856 in 2017 to 1775 in 2023 (1577 in 2022). Despite the increased number of cases there has been no increase in WTE Advocate numbers.

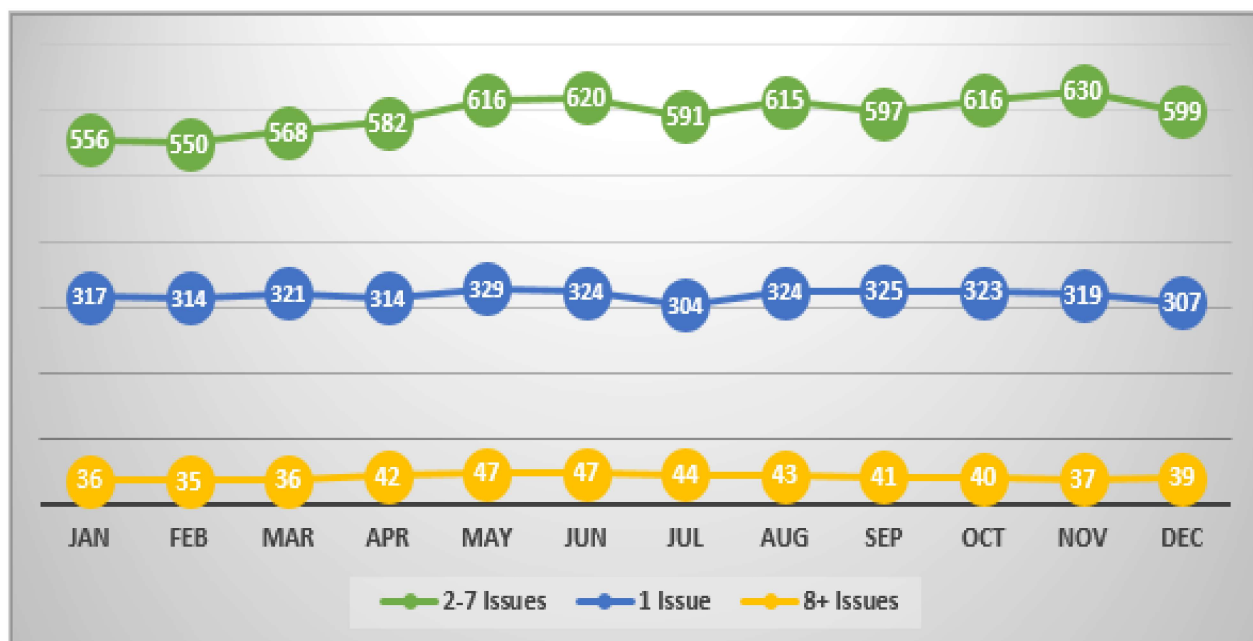
The majority of NAS cases now have between 2 and 7 issues. The number of issues per case has also increased from 495 with 2-7 issues in 2018 to 599 in 2023.

This is due to the increasing complexity of our casework, multiple changes in the external environment such as safeguarding, increased awareness of advocacy, commencement of the Assisted Decision Making (Capacity) Act, ongoing de-congregation of institutions, an increased focus on human rights in line with UNCRPD, and increase in regulation of services, among other factors.

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Number of Advocacy Issues per Case 2023



The complexity of cases continues to remain high for the total number of cases with both 2 to 7 issues and 8+ issues.

Case Categories:

The three highest advocacy case categories for NAS in 2023 were:

1. Housing and Living Arrangements
2. Residential and Healthcare Settings
3. Decision-Making

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NAS Initial Enquiries

- Total number of new Initial Enquiries to the service in 2023 was 3125, an increase of 3% on 2022 (3,021).
- Total number of active initial enquiries in 2023: 3358

NAS Advocacy Casework

- Total number of new cases opened in 2023 was 951 (-7% on 2022, 1,022) of which 377 became representative type cases. It should be noted that the complexity of open cases rose, evidenced by the number of issues per case.
- NAS provided full representative advocacy support in 839 cases in 2023 and full empowerment advocacy support in a further 936 cases.
- Total Active (open) Cases in the period was 1775, an increase of 12.5% on 2022, (1,577).
- Total Closed Cases in 2023 = 881 (of which 521 were empowerment cases and 360 representative advocacy cases) an increase of 18% on 2022 (747).
- The average duration of an empowerment case in 2023 was 4 months and representative case 18 months, from start to finish.
- Advocates logged 34,703 individual actions on cases, spending on average 3 hours per closed empowerment case and nearly 32 hours per representative case.

Waiting list

The NAS Waiting List stands at 248 at the end of the reporting period. This is a decrease of 1 at end of the previous reporting period. NAS has ongoing concerns about the size of its waiting List and the impact on access to the service for those needing advocacy support. Cork remains the biggest concern. Cork is grossly under-resourced with Advocates for increased level of demand, this is ongoing for many years now and a real barrier of access to advocacy for people in that county.

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The growth in waiting lists can be attributed to a number of factors including:

- Success of NAS advocacy in services is becoming increasingly shared across parent and friends and PWD groups resulting in more enquiries.
- Commencement of the ADM Act and resulting impact on demand for advocacy linked to same.
- Insufficient resources to meet demand in certain counties and concentration of high volume of enquiries to some counties that are difficult to service with staffing levels.
- Growing complexity of cases means some are open longer, which impacts opening of new cases.
- The higher profile of both services work in the media is also a driver.
- We are reaching a cohort of PWD who were previously not known to or not engaged with services.
- There is a greater focus on human rights stemming from the UNCRPD and ADM Act that places a greater emphasis on the role and demand for Independent Advocacy.
- Increased regulation of services drives demand for advocacy across the health and social care sector.
- The complex nature of multi-faceted systemic issues drives a demand for advocacy support. E.g. housing crisis.

Disability Type

The table below outlines the percentage of people who NAS worked with in 2023 who experienced each type of disability. (With some people experiencing multiple types hence why the table below is over 100%)

Disability Types		
Disability Type	Amount	Percentage (of Clients)
Intellectual	802	45.18%
Physical	450	25.35%
Mental Health	419	23.61%
Autism spectrum	271	15.27%
Acquired Brain Injury	225	12.68%
Learning	159	8.96%
Sensory	98	5.52%
Not Disclosed	75	4.23%
Not Applicable	23	1.30%
Total	2522	

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Case Categories

Cases are broken down into a number of categories. The table below breaks down the top-level categories of cases that NAS supported in 2023.

Case Categories Breakdown

Category	New	% of New	Total Active	% of Active
Housing & Living Arrangements	228	14.79%	452	14.48%
Residential and Healthcare settings	194	12.58%	433	13.87%
Decision-Making	161	10.44%	368	11.79%
Capacity Building & Communication	205	13.29%	360	11.53%
Social & Community Life	127	8.24%	272	8.72%
Financial issues/matters	103	6.68%	208	6.66%
Health	94	6.10%	194	6.22%
Access to Justice	86	5.58%	183	5.86%
Safeguarding	78	5.06%	158	5.06%
Family and Relationships	69	4.47%	158	5.06%
Parenting with a Disability	39	2.53%	110	3.52%
Complaints	51	3.31%	99	3.17%
Access to Public Services & Discrimination	15	0.97%	32	1.03%

The three highest case categories were:

1. Housing and Living Arrangements
2. Residential and Healthcare Settings
3. Decision-Making

Housing

There is an increasing number of enquiries re housing for those in private rented accommodation who have received notice to quit and who are unable to access other private rented housing suitable for their income and housing assistance payment or access needs. Enquirers are distressed and unable to see ways out of their situations. Housing persists as a significant systemic policy issue and impacts across all NAS regions. NAS advocates have noted several new enquiries and ongoing cases presenting with homelessness or living in unsuitable accommodation. There is a clear lack of housing options available for people and this is impacting case work complexity and duration. There is a clear lack of housing options available for people and this is impacting case work complexity and duration. For example, housing allocation or identification is taking time and some of the advocacy issues within the plan are linked to this. In some cases, this is causing an increase in the time a case is remaining open. The core issue is the overall lack of accessible housing stock which means it is very difficult for people to find appropriate housing through rental, social housing, or purchasing.

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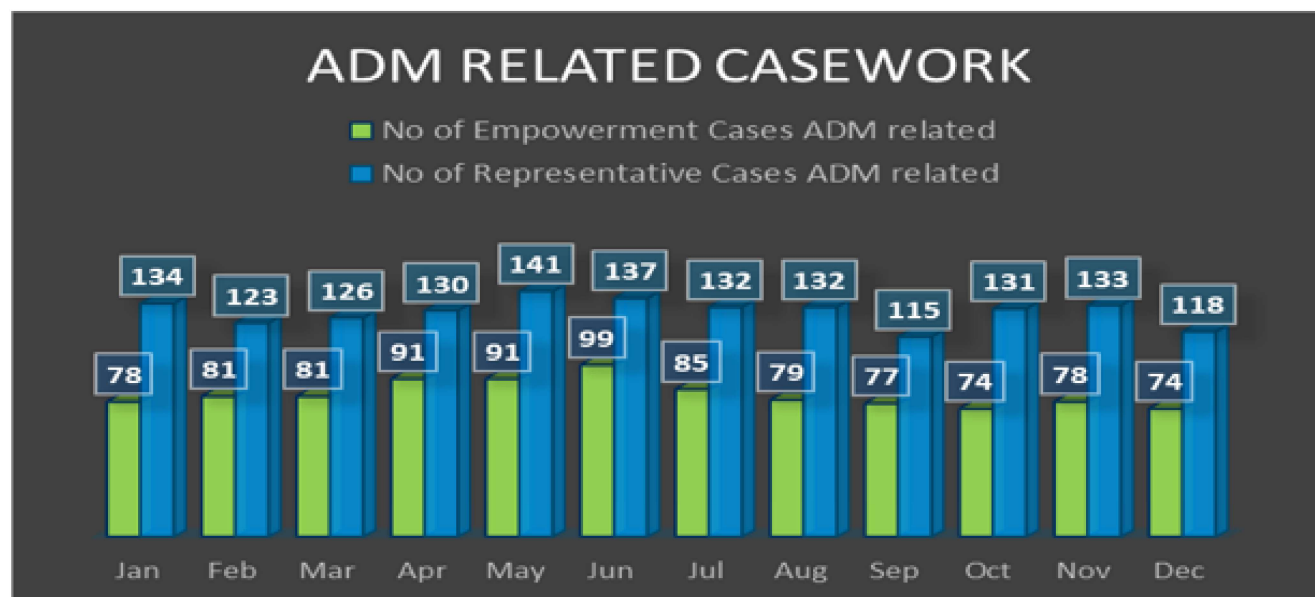
Residential and Health Care Settings

Residential and Health Care settings are presenting a range of issues for people receiving advocacy from NAS. NAS Advocates have noted significant staff recruitment and retention issues across the health and social care sector. Many services are unable to fulfil their obligations to people, some services are not regulated by correct oversight bodies, some people have to remain in nursing homes even though it is inappropriate for their needs as it is their only option. NAS also continues to support a high volume of people under 65 living in Nursing Homes. There are also many cases of people with disabilities moving to nursing homes after many years in HSE-funded disability services where continued funding is unavailable. Delivery of quality, individualised and person-centred services are no longer possible in certain counties and while the option of out of county placements were seen as the last resort, this option is being used quite frequently. Many people have no natural supports or have limited contact with families who do not know how to support them. Out of county placements continue to be a big issue for people.

There is also very slow progress ongoing re de-congregation of institutions and NAS as a result continue to provide advocacy support to people living in congregated settings where quality of life issues remain significant, with poor levels of individualised support often evident, poor access to the community and rigid service models that do not promote autonomy, choice and control over people's own lives. Issues with access to and control over individual finances prevail in such settings.

Decision Making

Advocates continue to provide high levels of advocacy support to individuals around decision-making in all areas of their lives. This is a key rights area and work in this category has also been further driven by the commencement of the ADM Act in 2023. Below are the case figures for ADM related casework by NAS in 2023:



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Case Category of 'Decision Making' includes the following sub-categories:

1. Advance health care directives'
2. Assessments of capacity
3. Co-decision making arrangements
4. Decision Making Assistant arrangements
5. EPA's
6. Exclusion from decisions
7. Expression of will & preference
8. Part 5 applications under the Act
9. Decision making representative orders
10. WOC

Total 2023 figures of cases (empowerment and representative) in the decision-making category:

Jan	212
Feb	204
Mar	207
Apr	221
May	232
June	236
July	217
August	211
September	192
October	205
November	211
December	192

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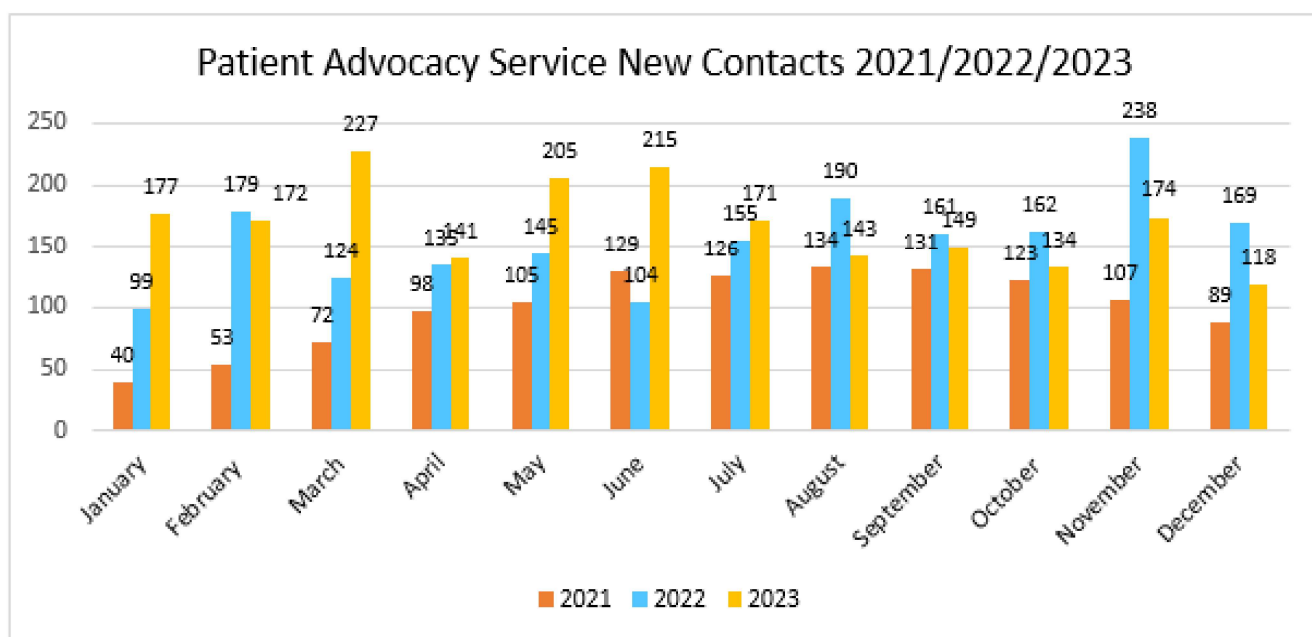
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Access to finance issues

Over the past year, Advocates have also reported steadily rising financial concerns across the regions. NAS is seeing ongoing difficulty for those we support in accessing bank accounts and engaging with financial institutions. Third party control of people's finances continue to be a significant issue. NAS Advocates also note problems like difficulty accessing trust money, access to inheritance, control of Disability payments, a poor focus on building people's capacity to manage their own finances, among many other issues among many other issues. etc. Due to the prominence of this systemic issue, it was the focus of NAS's social policy work in 2023 which included obtaining a grant from CIB to produce a social policy report on the issue along with a number of other related initiatives.

Patient Advocacy Service Activity 2023

2023 was the fourth full year of service delivery for the Patient Advocacy Service. In 2023 the Patient Advocacy Service provided support to 2026 people, covering 5,728 separate complaint issues. This was an increase of 9% on 2022, when the service provided support to 1859 people. The table below shows the numbers of new contacts by month for 2021, 2022 and 2023.



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The Patient Advocacy Service closed 1,997 contacts in 2023 with 129 of these being carried forward from 2021 and 2022, the rest were opened in 2023 and closed in 2023.

Year	2020	2021	2022	2023
New Contacts	535	1205	1859	2026
Cases open	62	144	87	173
Contacts closed*	475	1153	1604	1997
Number of issues	1281	3382	6005	5728

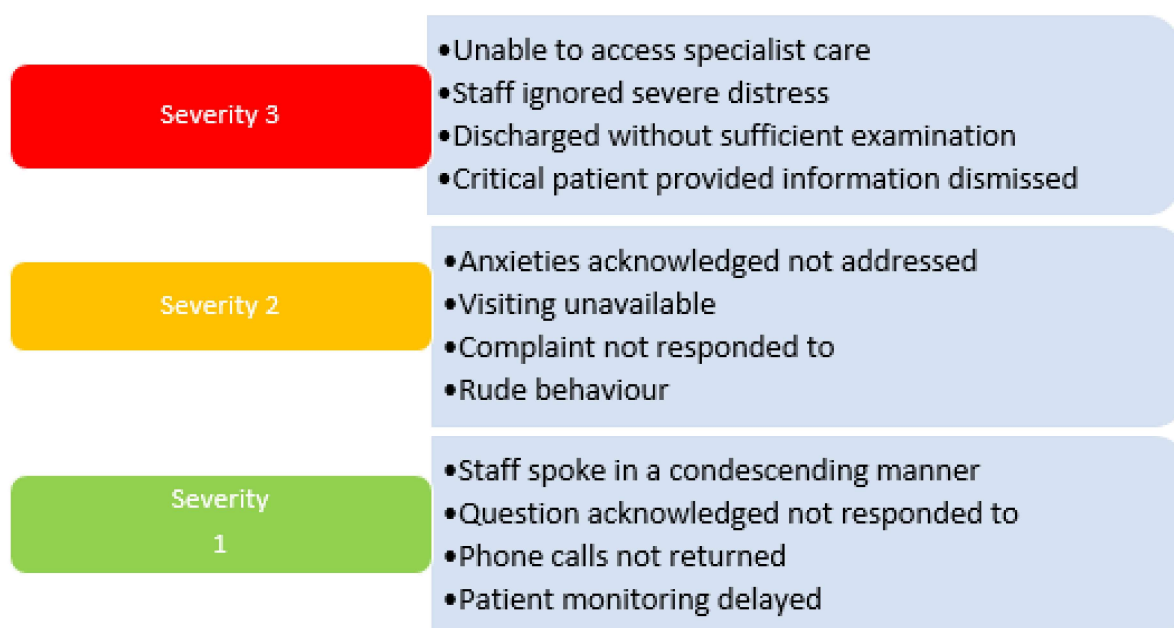
* These include contacts from previous year(s)

Of the 2026 contacts into the service 1841 were short-term support such as providing information, advise, assistance, and signposting or referring to other support services. 173 of the enquiries were given full 1-1 advocate support. There were 1249 people who wanted to complain about their care in a public acute hospital and 197 people who wanted to make a complaint to a nursing home.

The Patient Advocacy Service categorises issues within individual contacts using the London School of Economics and Political Science, Health Complaints Analysis tool.

Within the HCAT, the complaint issues are broken down into three severity levels: level 1 (low severity), level 2 (medium severity) and level 3 (high severity). The HCAT also lists the specific types of issues people had with their care in relation to quality and safety, management issues (including environment and institutional processes) and relationship issues (including listening, communication and respect, and patient's rights.)

The Chart below shows the top issues identified by severity rating:



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The top 5 complaint issues for people were:

1. Anxieties acknowledged not addressed
2. Clinician overlooked information.
3. Rude behaviour.
4. Unable to access specialist care.
5. Staff ignored severe distress.

There were 913 contacts that had between 1 and 5 complaint issues, 284 contacts that had between 6 and 10 complaint issues, and 54 contacts that had between 11 and 15 complaint issues. There were also a further 29 contacts with 16-28 complaint issues. 37 of the people supported by the Patient Advocacy Service in 2023 had issues impacted by Covid-19. This was significantly lower than in 2022 when 219 people had issues impacted by Covid-19.

Achievements and Performance

In 2023 we continued framing our work under the existing strategy. There were a number of developments in 2023 affecting service delivery.

Issues that emerged throughout 2023 for NAS were as follows:

- Issues with staff recruitment and retention across the health and social care sector.
- Commencement of the Assisted Decision-Making Capacity Act in 2023.
- Delayed transfers from residential settings.
- Delays in assessment and provision of new home support and personal assistance services.
- Lack of access to home support and personal assistant services due to insufficient numbers of staff in many service providers.
- Complexity of casework continued to increase in 2023.
- Issues with equitable access to NAS arising from the existence of and growth of waiting lists in some counties.
- A high volume of work relating to key stakeholder engagements and NAS submissions to key consultations, legislative and policy developments.

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

The Patient Advocacy Service continued its expansion into the nursing home sector in 2023. In November 2022, the Patient Advocacy Service announced that it would be broadening its remit in 2023 to provide advocacy support to residents of private nursing homes. This announcement was made in conjunction with the publication of amendments to the Care and Welfare Regulations for Long-Term Residential Care Facilities for Older People. On March 1st, 2023, these amendments came into effect, which facilitated the phased rollout of the Patient Advocacy Service into private nursing homes. The Patient Advocacy Service now offer advocacy support to all nursing residents in Ireland. The amendments ensure that every nursing home resident in Ireland has the right to access independent advocacy support. The updated regulations have:

- Increased residents' access to independent advocacy services by way of presentations / in-person awareness campaigns and through meetings and support.
- Standardised complaints processes in long-term residential care facilities for older people.
- Specified that complaints / review officers should be nominated to deal with complaints and reviews.
- Encourage registered providers to offer practical assistance to residents in making complaints.
- Provide timeframes for complaint and review procedures.

A postal campaign was undertaken by the Patient Advocacy Service in February 2023 in preparation for this expansion into private nursing homes. 500 nursing homes around the country were sent an introductory letter along with updated leaflets and posters. This was followed by a telephone campaign offering and organising in-house presentations on a phased basis.

The Patient Advocacy Service provided presentations to 73 nursing homes in 2023, meeting with residents and staff and explaining their rights around making a complaint.

The Patient Safety (Notifiable Incidents and Open Disclosure) Act 2023 and the National Open Disclosure Framework

The Patient Safety (Notifiable Incidents and Open Disclosure) Act 2023 was signed into law in May 2023. The Act provides a legislative framework for mandatory Open Disclosure of a specified serious patient safety incident that must be disclosed to patients and/or their families. In October 2023 the National Open Disclosure Framework was launched. The new framework embeds a consistent approach by health and social care service providers to open communication with patients, nursing home residents, service users and any relevant support person following a patient safety incident or an adverse event. The Patient Advocacy Service is committed to elevating the voice of patients and nursing home residents by supporting them through the complaints process and in the aftermath of a Patient Safety Incident, through the Open Disclosure Process and any subsequent investigations. The Patient Advocacy Service welcome ongoing developments in Open Disclosure and Patient Safety.

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Communications

Throughout 2023 both services used their social media platforms to promote awareness, for recruitment, to support launches of publications and to highlight the activities of both services. In addition, the organisation also:

- Developed leaflets for the Patient Advocacy Service participation in support for the Personal Cervical Screening Reviews.
- PAS undertook two national advertising campaigns mainly focused on audio advertising.
- Patient Advocacy Service website was updated to reflect expansion into nursing homes.
- The Patient Advocacy Service had exhibition stands at a number of events nationally including Senior Times 50 Plus Event, Cork Summer Show, Global Sepsis Conference, and Nursing Homes Ireland Annual Conference.
- Launch of Annual Reports 2022.
- Launch of Casebook 2022.
- Continued promotion of both services through inhouse presentations within health and social care settings.
- Interviews with a number of radio stations including Limerick Radio, Phoenix FM and Community Radio Kilkenny.

Engagement with external bodies

We contributed to consultations by various Government departments and agencies which included:-

- Contributed to the HSE Human Rights and Equality Policy office Research on Do Not Attempt Cardiopulmonary Resuscitation (DNACPR) policy and practice.
- Submission on the review of the Civil Legal Aid Scheme.
- Input to the Ombudsman 'Wasted Lives' Progress Report.
- Response to Dept. Of Justice consultation on stakeholder engagement.
- Input to Research by NUIG into Article 13 UNCRPD on access to justice.
- Input to the Draft Code of Practice for Accessible Public Buildings for the Department of Housing.
- Input to the Mental Health Advocacy Gap analysis report.
- Input to the Mental Health Advocacy Gap analysis report.
- Interview, EASY Project, European Institute for Crime Prevention and Control.

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

The Service was engaged at a national level in other fora:-

- Joint Oireachtas Committee for Disability Matters - Awareness Raising – Lived Experience of Congregated Settings.
- Central Bank Consumer Advisory Group.
- Department of Health Protection of Liberty Safeguards Expert Advisory Group.
- Patient Safety Act HSE Implementation Working Group.
- National Patient Experience Programme.
- Legal Aid Board External Consultative panel.
- HSE Assisted Decision Making Transitional Oversight Group.
- HSE National Complaints Managers Governance and Learning Forum.
- Women's Aid Disabled Women and Intimate Partner Violence Research Advisory Group.
- Decision Support Service.
- TUSLA.
- HIQA National Disability Team.
- Irish Human Rights and Equality Commission.
- Legal Aid Board.
- Immigrant Council of Ireland.
- Assisted Decision Making Implementation Steering Group.
- Assisted Decision Making Mater Implementation Group.
- Attendance Oireachtas Joint Committee on Disability Matters.
- HSE Assisted Decision Making Implementation Oversight Group.
- Department of Health Nursing Home Expert Group Report Reference Group.
- Delivered a module for the Patient Complaint Safety Advocacy Course offered by the Open Training College.
- HIQA Older Person Service Inspection Team.
- National Screening Service.
- HSE National Director of Operational Performance and integration.
- Banking & Payments Federation of Ireland.
- National Disability Consultative Forum Meeting.
- Courts Service Civil Reform.
- HSE Safeguarding & Teams Protection Teams.
- Court Service Civil Society Forum regarding Modernisation Programme advisory group.
- Department of Social Protection Disability Forum.
- SAGE Advocacy.
- Ward of Court Research Advisory Group.
- St. Patricks Hospital, Dublin.
- Department of Justice, Family Justice Development Forum.
- HSE Quality & Patient Safety Incident Management.
- Immigrant Council of Ireland.
- National Office for Older People and Patient Services.

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Business as usual activities

NAS continued with business-as-usual activities including:-

- 6 Board meetings with the NAS Board and regular meetings of NAS committees – Finance Audit & Risk Subcommittee, HR Subcommittee and Policy and Comms Subcommittee.
- 2 Board recruitment campaigns successfully completed.
- Completion of PMDS for all staff.
- Ongoing training and development opportunities for all staff.
- Regular case review, support and supervision for all staff.
- Submission to CIB of all financial reports in accordance with financial controls.
- Regular engagement with CIB.
- Submission to Department of Health of all financial reports as required.
- Regular engagement with Department of Health.
- Adherence to all statutory and regulatory requirements of CRO and Charity Regulatory Authority.
- Annual Report publication.

Financial Review

Funding

At the end of the year, the company has assets of €480,880 (2022: €555,674) and liabilities of €294,596 (2022: €318,587). The net funds of the company have decreased by €28,478 (2022: €73,512) and the Directors are satisfied with the level of retained reserves at the year end. Of the net funds at 31 December 2023 of €208,609, the full amount is attributable to restricted funds.

The NAS service is funded wholly by the Citizens Information Board who receive their funding from the Department of Social Protection to benefit the community at large by integrating those who are disadvantaged and by promoting their full participation in society through the provision to them of independent, confidential and free, representative advocacy service to people with disabilities.

PAS is wholly funded by the Department of Health for the purpose of providing a person that the service is working with empowerment advocacy by empowering and enabling a person to better navigate a complaints process or provide advocacy support during a patient safety incident.

Going concern

After making the appropriate enquiries, the Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Post balance sheet events

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

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Throughout 2023 the below underspend was tracked to identify the exact source of an underspend in salaries. The salary underspend was continually tracked throughout 2023 and included in the financial reporting to funders on a regular basis. The salary underspend as well as non-salary related underspend had to be returned to CIB and could not be carried over to 2024.

Actual underspend 2023	EUR
parental leave	11,091.12
parent's leave	8,741.61
unpaid leave	
Recruitment gaps	94,883.53
Total	115,589.53
ER PRSI	14,268.15
ER Pension	7,865.20
Agency Staff cost (Temp)	-50,783.32
Total	86,939.56

The above breakdown of the underspend relates to wages. There was a total underspend in 2023 of €165,858 (2022: €190,242), which has been included in other creditors.

Projects

The organisation had a number of projects throughout 2023 including:

- HR System implementation
- Policy Advisory Group
- Easy Read Material Group
- Customer Feedback and Focus Group
- Casebook Group
- NAS Research/Social Policy Working Group
- Health & Safety Group
- GDPR Group

Principal risks and uncertainties

The Directors of National Advocacy Service are aware of the statutory obligations in relation to providing a fair review of the company's development and performance. The directors are satisfied that the principal financial risk facing the company is the ability of continued funding from the Citizens Information Board and the Department of Health. The Directors have addressed this risk by controlled and closely monitored spending of the funds received.

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
(A company limited by guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Accounting records

The Directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the charitable company.

In order to comply with the requirements of the Act, the Charity engages with professional advisers and outsource the accounting function of the Charity. The accounting records of the company are kept at the registered office and principal place of business at Marshalsea Court, Unit 3, 22/23 Merchant's Quay, Dublin 8, D08 AEY8.

Disclosure of information to auditors

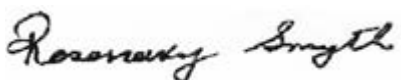
In accordance with Section 330 of the Companies Act 2014, so far as each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

In accordance with Section 383 (2) of the Companies Act 2014, the independent auditor, RBK Business Advisers, Chartered Accountants and Registered Audit Firm have indicated their willingness to continue in office.

This report was approved by the Directors and signed on their behalf by;



Rosemary Smyth
Director

Date: 18th April 2024



Padraig Kelly
Director

Date: 18th April 2024

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
(A company limited by guarantee)

STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and regulations.

Irish Company law requires the Directors to prepare financial statements for each financial year. Under the law the Directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council as promulgated by Chartered Accountants Ireland including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in October 2019.

Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

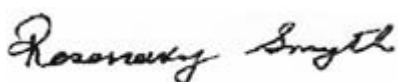
In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then 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 company will continue in operation.

The Directors are responsible for ensuring that the charitable company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charitable company, enable at any time the assets liabilities, financial position and profit or loss of the charitable company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charitable company 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 charitable company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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



Rosemary Smyth
Director

Date: 18th April 2024



Padraig Kelly
Director

Date: 18th April 2024

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES

Opinion

We have audited the financial statements of National Advocacy Service for people with disabilities (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of financial activities, the balance sheet, the statement of cash flow and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable 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" issued in October 2019.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard 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. In connection with our audit of the financial statements, 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Financial Reporting Council's Ethical Standard as issued by the Irish Auditing and Accounting Service 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

In connection with our audit of the financial statements, our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
(A company limited by guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NATIONAL ADVOCACY SERVICE FOR
PEOPLE WITH DISABILITIES (CONTINUED)**

Other information

The Directors are responsible for the other information, the other information comprises the information included in the other than the financial statements and our auditor's report thereon. In connection with our audit of the financial statements, 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 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 this gives rise to 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.

Opinion on other matters prescribed by the 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.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the charitable 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.

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
(A company limited by guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NATIONAL ADVOCACY SERVICE FOR
PEOPLE WITH DISABILITIES (CONTINUED)**

Responsibilities of Directors

As explained more fully in the Directors' responsibilities statement, the Directors (who are also the directors of the charitable company for the purposes of company law) 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 charitable 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

- 1 Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 2 Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- 3 Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- 4 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 charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. In connection with our audit of the financial statements, 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 charitable company to cease to continue as a going concern.
- 5 Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
(A company limited by guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NATIONAL ADVOCACY SERVICE FOR
PEOPLE WITH DISABILITIES (CONTINUED)**

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

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



Ronan Kilbane

for and on behalf of

RBK Business Advisers

Chartered Accountants and Statutory Audit Firm

Termini

3 Arkle Road

Sandyford

Dublin 18

Date: 18/04/2024

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Restricted funds 2023 €	Total funds 2023 €	Total funds 2022 €
Income from:				
Charitable activities	4	4,712,787	4,712,787	4,129,188
Total income		<u>4,712,787</u>	<u>4,712,787</u>	<u>4,129,188</u>
Expenditure on:				
Charitable activities	6	4,741,265	4,741,265	4,202,700
Total expenditure		<u>4,741,265</u>	<u>4,741,265</u>	<u>4,202,700</u>
Net movement in funds		<u>(28,478)</u>	<u>(28,478)</u>	<u>(73,512)</u>
Reconciliation of funds:				
Total funds brought forward		237,087	237,087	310,599
Net movement in funds (above)	16	(28,478)	(28,478)	(73,512)
Total funds carried forward	16	<u>208,609</u>	<u>208,609</u>	<u>237,087</u>

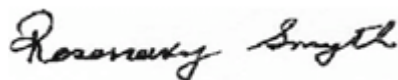
The Statement of financial activities includes all gains and losses recognised in the year.

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
(A company limited by guarantee)
REGISTERED NUMBER: 535779

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 €	2022 €
Fixed assets			
Tangible assets	12	49,625	25,205
		49,625	25,205
Current assets			
Debtors	13	22,325	121,594
Cash at bank and in hand	14	431,255	408,875
		453,580	530,469
Creditors: amounts falling due within one year	15	(294,596)	(318,587)
Net current assets		158,984	211,882
Total net assets		208,609	237,087
Charity funds			
Restricted funds	16	208,609	237,087
Total funds		208,609	237,087

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:



Rosemary Smyth
Director
Date: 18th April 2024



Padraig Kelly
Director
Date: 18th April 2024

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 €	2022 €
Cash flows from operating activities			
(Deficit) for the year		(28,478)	(73,512)
Depreciation	12	12,259	14,415
Decrease in debtors		99,269	97,911
(Decrease)/increase in creditors		(23,991)	157,785
Net cash provided by operating activities		59,059	196,599
Cash flows from investing activities			
Purchase of tangible fixed assets		(36,679)	(3,044)
Net cash provided by investing activities		-	-
Change in cash and cash equivalents in the year		22,380	193,555
Cash and cash equivalents at the beginning of the year	14	408,875	215,320
Cash and cash equivalents at the end of the year	14	431,255	408,875

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

The financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and the related notes constitute the individual financial statements of National Advocacy Service for People with Disabilities Company Limited By Guarantee for the year ended 31 December 2023.

National Advocacy Service for People with Disabilities Company Limited By Guarantee is a company limited by guarantee incorporated in the Republic of Ireland and its company registration number is 535779. The CHY (Revenue) number is 21530. The registered office is Marshalsea Court, Unit 7, 22/23 Merchant's Quay, Dublin D08 AEY8. The nature of the company's operation and its principle activities are set out in the Directors' Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements of the charitable company have been prepared on the going concern basis, under the historical cost convention, in accordance with The Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102), the Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2014.

National Advocacy Service for people with disabilities meets the definition of a public benefit entity under FRS 102.

2.2 Going concern

The Directors have prepared the financial statements on the going concern basis which assumes that the entity has the ability to meet its liabilities as they fall due and will continue in operational existence for the foreseeable future.

The Directors have considered available resources and have also considered the availability of future funding and the support of its funders. The Directors are in a position to manage the activities of the organisation such that existing funds available to the Directors together with committed funding will be sufficient to meet the organisation's obligations and to continue as a going concern for a period of at least 12 months from the date of the financial statements.

On that basis, the Directors do not consider that a material uncertainty exists in relation to going concern and have deemed it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would result if the organisation was unable to continue as a going concern.

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.3 Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from government and other grants, whether 'capital' or 'revenue grants', is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and included within income from charitable activities.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees, costs of legal advice for trustees and costs linked to the strategic management of the charity including the cost of trustee meetings.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Cost

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation (and impairment losses if applicable).

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**NOTES TO THE FINANCIAL STATEMENTS
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2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation (continued)

Depreciation

Depreciation is provided on property, plant and equipment, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned are as follows:

Computer equipment	- 33.3% Straight line
Leasehold Improvements	- 20% Straight Line
Fixtures and fittings	- 20% Straight line
Office equipment	- 20% Straight line

The charitable company's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Impairment

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the statement of financial activity.

2.7 Cash at bank and in hand

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

2.8 Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2.9 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

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2. Accounting policies (continued)

2.10 Provisions

Provisions are recognised when the charitable company has a present legal or constructive obligation as a result of a past event; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost within expenditure on charitable activities.

2.11 Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the charitable company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

2.12 Employee Benefits

The charitable company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Defined contribution pension plans

The charitable company operates a defined contribution plan. A defined contribution plan is a pension plan under which the charitable company pays fixed contributions into a separate fund. Under defined contribution plans, the charitable company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the charitable company pays contributions to privately administered pension plans on a contractual or voluntary basis. The charitable company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

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**NOTES TO THE FINANCIAL STATEMENTS
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2. Accounting policies (continued)

2.13 Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.14 Functional and presentation currency

Items included in the financial statements of the charitable company are measured using the currency of the primary economic environment in which the charitable company operates ("the functional currency"). The financial statements are presented in euro, which is the charitable company's functional and presentation currency and is denoted by the symbol "€".

2.15 Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 21530.

3. Critical accounting estimates and areas of judgement

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Estimates and judgements 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 charitable company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

Going concern

The Directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the charitable company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the Directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the charitable company was unable to continue as a going concern.

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**NOTES TO THE FINANCIAL STATEMENTS
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4. Income from charitable activities

	Restricted funds 2023 €	Total funds 2023 €	<i>Total funds 2022 €</i>
Grant income - Citizen Information Board (Note 5)	3,148,074	3,148,074	2,973,054
Refund - Citizen Information Board*	(165,858)	(165,858)	(190,242)
Grant income - Department of Health (Note 5)	1,695,052	1,695,052	1,291,811
Other income	35,519	35,519	54,565
Total 2023	<u>4,712,787</u>	<u>4,712,787</u>	<u>4,129,188</u>
<i>Total 2022</i>	<u>4,129,188</u>	<u>4,129,188</u>	

Other income represents Department of Employment Affairs and Social Protection refunds received in the year.

*Post year end, in February 2024 an amount of €165,858 (2022: €190,242) was refunded to the Citizens Information Board. This refund has been shown in other creditors in the financial statements.

5. Grant income detail

Grant Scheme	Grantor	Purpose of Grant	Amount of Grant €	Term
Provision of Financial Assistance to support Advocacy Service for People with Disabilities	Citizens Information Board	Service provision	3,148,074	1 Year
Provision of Patient Safety Advocacy Services	Department of Health - Patient Safety Advocacy Services	Service provision	<u>1,695,052</u>	1 Year
			<u>4,843,126</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
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Reconciliation of deferred income during the year ended 31 December 2023:

	Deferred/ (Accrued) Income at 1 Jan 2023	Cash received in 2023	Amount taken to Income in 2023	Unspent Grant Income returned to funder	Deferred/ (Accrued) Income at 31 Dec 2023
	€	€	€	€	€
Citizens Information Board	-	3,148,074	2,982,516	165,858	-
Department of Health - Patient Safety Advocacy Services	(111,296)	1,806,348	1,695,052	-	-
	<u>(111,296)</u>	<u>4,954,422</u>	<u>4,677,568</u>	<u>165,858</u>	<u>-</u>

6. Expenditure on charitable activities

	Restricted funds 2023 €	Total funds 2023 €	Total funds 2022 €
Staff costs (Note 8)	3,712,310	3,712,310	3,446,885
Depreciation (Note 12)	12,259	12,259	14,415
Governance costs (Note 10)	8,795	8,795	8,795
Administration costs (Note 11)	1,007,901	1,007,901	732,605
Total 2023	<u>4,741,265</u>	<u>4,741,265</u>	<u>4,202,700</u>
<i>Total 2022</i>	<u>4,202,700</u>	<u>4,202,700</u>	

7. Net movement in funds is stated after charging (crediting)

	2023 €	2022 €
Depreciation	12,259	14,415
Auditors Remuneration	8,795	8,795
	<u>21,054</u>	<u>23,210</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. Staff costs

	2023 €	2022 €
Wages and salaries	3,155,306	2,927,961
Social security costs	339,673	316,734
Contribution to defined contribution pension schemes	217,331	202,190
	<u>3,712,310</u>	<u>3,446,885</u>

The average number of persons employed by the Charitable company during the year was as follows:

	2023 No.	2022 No.
Employees	<u>70</u>	<u>66</u>

Employees remuneration amounting to more than €60,000:

	2023 No.	2022 No.
€60,000 - €70,000	2	3
€70,001 - €80,000	2	1

9. Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2023 - €NIL). In addition no Director expenses have been incurred (2022 - €NIL).

10. Governance costs - Auditors Remuneration

	2023 €	2022 €
Fees payable to the Charitable company's auditor for the audit of the Charitable company's annual accounts	8,795	8,795
	<u>8,795</u>	<u>8,795</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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11. Administration and support costs

	2023	2022
	€	€
Bank charges	403	413
Rates	27,851	22,164
Legal and professional	140,992	56,881
Advertising and promotion	16,369	20,098
Sundry expenses	18,598	21,831
Staff training	58,201	63,543
Hotel, travel and subsistence	203,035	120,954
Recruitment costs	9,270	11,302
Printing and stationery	33,006	23,464
Telephone	37,986	32,734
Rent - operating leases	285,924	195,105
Cleaning	14,496	10,568
Light and heat	1,597	3,676
Insurance	13,789	7,233
License fees	36,048	30,816
Specific project expenses	110,336	111,823
	1,007,901	732,605

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**NOTES TO THE FINANCIAL STATEMENTS
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12. Tangible fixed assets

	Leasehold Improvements €	Fixtures and fittings €	Office equipment €	Total €
Cost or valuation				
At 1 January 2023	41,807	32,937	33,315	108,059
Additions	-	-	36,679	36,679
At 31 December 2023	<u>41,807</u>	<u>32,937</u>	<u>69,994</u>	<u>144,738</u>
Depreciation				
At 1 January 2023	35,286	32,937	14,631	82,854
Charge for the year	6,521	-	5,738	12,259
At 31 December 2023	<u>41,807</u>	<u>32,937</u>	<u>20,369</u>	<u>95,113</u>
Net book value				
At 31 December 2023	<u>-</u>	<u>-</u>	<u>49,625</u>	<u>49,625</u>
At 31 December 2022	<u>6,521</u>	<u>-</u>	<u>18,684</u>	<u>25,205</u>

13. Debtors

	2023 €	2022 €
Due within one year		
Trade debtors	-	111,671
Prepayments	22,325	9,923
	<u>22,325</u>	<u>121,594</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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14. Cash at bank and in hand

	2023 €	2022 €
Cash at bank and in hand	431,255	408,875
	<u>431,255</u>	<u>408,875</u>

15. Creditors: Amounts falling due within one year

	2023 €	2022 €
Other creditors	165,858	190,242
Accruals	50,211	55,406
PAYE/PRSI	78,527	72,939
	<u>294,596</u>	<u>318,587</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 €	Income €	Expenditure €	Balance at 31 December 2023 €
Restricted funds				
Restricted Funds	237,087	4,712,787	(4,741,265)	208,609

Statement of funds - prior year

	Balance at 1 January 2022 €	Income €	Expenditure €	Balance at 31 December 2022 €
Restricted funds				
Restricted Funds	310,599	4,129,188	(4,202,700)	237,087

The total restricted funds at year end are €208,609, Directors are aware that due to restrictions on surpluses as directed by the funders that it is unlikely that these funds can be used in 2024.

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 €	Total funds 2023 €
Tangible fixed assets	49,625	49,625
Current assets	453,580	453,580
Creditors due within one year	(294,596)	(294,596)
Total	208,609	208,609

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**NOTES TO THE FINANCIAL STATEMENTS
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17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 €</i>	<i>Total funds 2022 €</i>
Tangible fixed assets	25,205	25,205
Current assets	530,469	530,469
Creditors due within one year	(318,587)	(318,587)
Total	<u>237,087</u>	<u>237,087</u>

18. Contingent liabilities

There were no contingent liabilities at the year end.

19. Capital commitments

There were no capital commitments at the year end.

20. Share capital and members liabilities

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1).

21. Related party transactions

There were no related parties transactions during the year (2022 Nil).

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22. Key management compensation

Key management includes directors, National Managers and Corporate Services Managers. The compensation paid or payable to key management for employee services is shown below:

	2023	2022
	€	€
Salaries and other short term employee benefits	256,253	277,010
Long term benefits - Pension	17,973	19,543
Employer's PRSI	28,372	31,547
	302,598	328,100

23. Post balance sheet events

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

24. Controlling party

The Board of Directors are considered the ultimate controlling party of the Charity.

25. Approval of financial statements

The board of directors approved these financial statements and authorised them for issue on 18/04/2024