

Registered number: 535779
Charity number: 21530

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

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
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REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2020

Directors	Nuala Doherty (Chairperson) Michele Tait Elaine O'Mahony Donal Patrick Buggy Helen McDaid Joseph Shannon John Roycroft (appointed 30 January 2020) Tony Ward (appointed 11 June 2020) Noel Beecher (resigned 28 January 2020) Diarmaid O'Corrbui (resigned 30 January 2020)
Company registered number	535779
Charity registered number	21530
Registered office	Marcshalsea Court, Unit 3, 22/23 Merchant Quay Dublin 8 Dublin
Company secretary	Helen McDaid (appointed 30 January 2020) Diarmaid O'Corrbui (resigned 30 January 2020)
National manager	Louise Loughlin
Independent auditors	RBK Business Advisers Chartered Accountant and Statutory Audit Firm Parkview Beech Hill Office Campus Beech Hill Road Clonskeagh Dublin 4
Bankers	Bank of Ireland Tallaght Dublin 24
Solicitors	St John Solicitors 6 Manor Park Manor Street Dublin 7

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
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DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Directors present their annual report together with the audited financial statements of the Charity for the year ended 31 December 2020.

This is the first set of financial statements prepared by National Advocacy Service For People With Disabilities Company Limited by Guarantee 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 "Accounting and Reporting by Charities" effective 1 January 2019.

Previously the company applied FRS 102 but did not apply the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102 Charities SORP). 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.

The content of the directors report is set out in the following headings:

- Objectives and activities
- Structure, Governance and Management
- Achievements and Performance
- Financial review

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities

a. 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 with an independent Board in 2013 and was funded by the Citizens Information Board (CIB). The Citizens Information Board has a mandate under the Citizens Information Act 2007 to support the provision of, or directly provide, advocacy services for people with a disability. All CIB funded activities undertaken by NAS are as agreed in 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 the organisation in an influential position to positively promote advocacy in the years to come.

The Patient Advocacy Service became operational in October 2019 and the service was launched by the then Minister for Health Simon Harris on 13th November 2019 at the National Patient Safety Conference in Dublin Castle. The service is an independent, free and confidential service that provides information and support to people who want to make a complaint about and experience they had in an HSE funded public acute hospital. The Patient Advocacy Service is available across Ireland and prior to Covid 19 operated from a national office based in Dublin City Centre. From June 2021 the Patient Advocacy Service will extend its remit to provide complaints advocacy in HSE Operated Nursing Homes. The existing contract with the Department of Health has been extended to October 2022.

b. Core Values

The organisation's values describe how the service wants to go about achieving its work. The service 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

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Objectives and activities (continued)

for their privacy, dignity and autonomy. All staff, partners and directors of the Service will 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.

c. Strategic Plan

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 Service's leadership role and experience in providing professional, independent, representative advocacy service for people with disabilities. The strategic plan highlights the Service's role as a collaborative champion in developing and driving standards of practice in advocacy. The strategic plan sets out three strategic priorities which are:

1. Service
There is an emphasis on continuous, measurable improvement in the effectiveness and efficiency of the service.
2. Standards
The service is committed to developing a suite of standards for advocacy for people with disabilities. Whilst the standards are primarily for the service, the service works collaboratively with other advocacy providers and commissioners to share the standards.
3. Policy
As a frontline service, the Service's advocates encounter many systematic issues in the social and health care system which adversely affect the lives of people with disabilities. The strategic plan creates a framework for the service to identify the social policy issues that its advocates encounter in providing the service, and enable the service to bring these issues to the relevant stakeholders.

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 allowed for greater access to the service for people with disabilities and enhanced the ability of the service to contribute to the social policy with important issues that the services advocates identity in their work.

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.

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DIRECTORS' REPORT (CONTINUED)
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Objectives and activities (continued)

d. 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. The Strategic Plan was reviewed in 2020 as a mid cycle review and was updated to reflect the development of the Patient Advocacy Service. We believe that our strategy and the associated planned actions are still valid and relevant, and we will continue to review performance against strategic objectives in setting our plans and targets for 2021.

2021 is the last year of our current 3 year strategy. The Board recognises that some major achievements have recently been realised such as the establishment of the Patient Advocacy Service, enhanced training and skills building of staff and increased engagement with stakeholders and external organisations.

The current SLA with CIB expires in November 2022. The Directors expect to enter into a new SLA with CIB for a 2 or 3 year period at that time. The current contract for the Patient Advocacy expires in October 2022. During the second half of 2021 the Patient Advocacy Service will undergo an evaluation of the service. Following the evaluation of the service it is expected that a new invitation to tender for the service will be issued by The Department of Health.

e. Staffing and funding

In 2020 the following WTE posts were employed by NAS and Patient Advocacy Service. The number below include both permanent and temporary posts. Some permanent posts may have been vacant for periods throughout the year due to protected leave and/or resignations and some temporary posts may have commenced or terminated at different points throughout 2020.

NAS

- 1 National Manager
- 1 Corporate Services Manager (Started in November 2020)
- 4 Regional Managers
- 8 Senior Advocates
- 27 Advocates
- 5 Administrators

PAS

- 1 Service Manager
- 1 Corporate Services Officer
- 1 Communications Officer
- 2 Advocacy Team Leads
- 6 Advocacy Officers

The Citizens Information Board budget allocation for NAS in 2020 was €3,169,050 and the Patient Advocacy Service received income of €1,522,613 directly from the Department of Health.

Throughout 2020 NAS had a lower headcount than in 2019 this was due to:

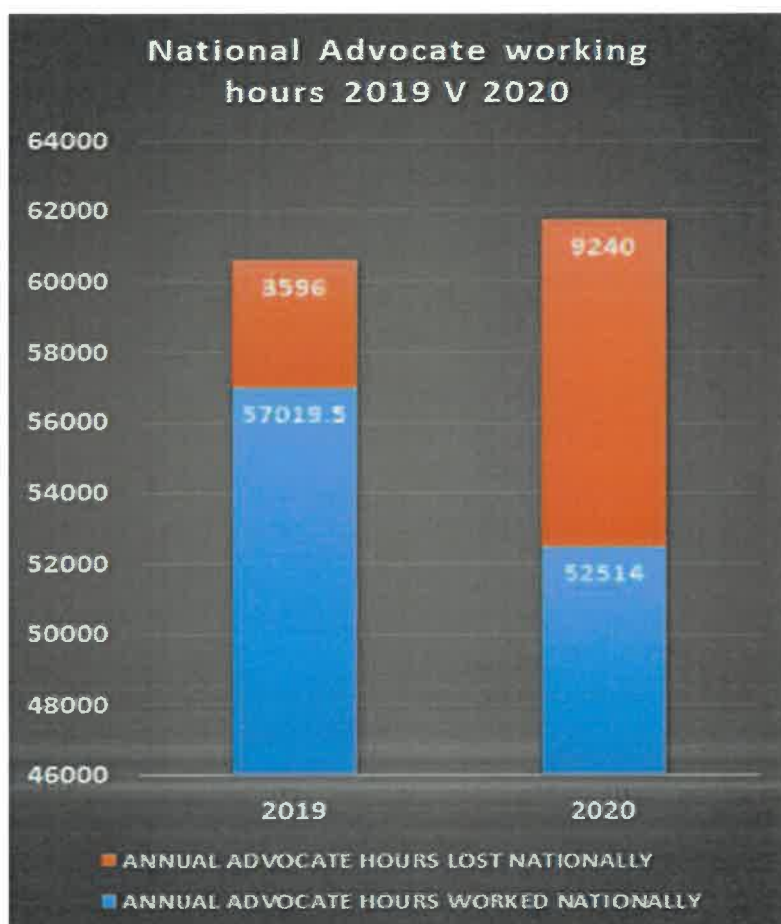
- Completion of 2 x Advocacy Project Officer roles over 2018 and 2019
- Loss of temporary advocate posts
- Suppression of recruitment of posts x 3 at the request of CIB.

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Objectives and activities (continued)

The table below sets out the comparison from 2019 to 2020 in resourcing at advocacy level for NAS (excluding PAS, this does not include the loss of national office posts – Policy & Communications Officer, HR Executive, delayed recruitment of Corporate Services Manager). The 'hours worked' refers to time recorded on cases and initial enquiries only.



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DIRECTORS' REPORT (CONTINUED)
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Structure, Governance and Management

Legal Status

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

The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its constitution and managed by a Board of Directors. The constitution was updated on the 19 April 2018.

General Governance and Information

The National Advocacy Service for People with Disabilities is governed by a Board of Directors with a maximum number of 12 people. Each Director's term of office is three years with the option of reappointment for a further three years. The appointment of Directors is carried out in accordance with the organisation's governing document.

At each AGM Directors are appointed or retired from the Board depending on the date of their appointment. The Officers (Company Secretary and Treasurer) are appointed or reappointed. The appointment of Board Directors is the responsibility of CIB under the Constitution; however, the Chair and National Manager undertake succession planning and make recommendations to the CIB CEO for appointment.

Annual General Meeting

The AGM took place on 14th May 2020. Two board members retired from the board.

Board Sub-committees

The National Advocacy Service for People with Disabilities currently has three board subcommittees: Finance Audit and Risk Committee, Policy and Communications Committee and Human Resources Committee. 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, a staff team based in Dublin along with the Patient Advocacy staff also based in Dublin. The organisation is led by a National Manager who is accountable to the Board through the Chairperson. A management team of six people report to the National Manager, and 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 Manager and through the National Manager to the staff team. 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 Does

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 their unique preferences and perspective. The work of advocates range 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 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 funded public acute hospital, and in the aftermath of a patient safety incident. The Patient Advocacy Service is fully aligned with the professional standards operated by NAS and adapted a number of policies including the Code of Practice for Advocates, Access and Eligibility Policy, Complaints and Feedback Policy.

The Patient Advocacy Service support can:

- Support people to get information on the formal HSE complaints process 'Your Service, Your Say.
- 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 from the HSE to their formal complaint.
- Support people in the aftermath of a Patient Safety Incident.

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. Complexity of casework continues to grow.

NAS

Over the last 5 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 one off information and sign posting through its national phone line and email enquiry service.

The current NAS client records management system (ECMS) has 2 categories: -

- **Initial enquiry** – which includes all one-off information and sign posting, and empowerment advocacy
- **Case** – this is all representative advocacy

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As can be seen from the tables below, there has been overall growth from 2016 to 2020.

Initial enquiries reduced in 2020, as a consequence of Covid 19 when service providers did not have capacity in March to May 2020 to make referrals to NAS. The number of cases increased and was our highest number of cases over the 5 year period. There was also a rise in the number of cases closed which represents improved throughput of cases.

Initial Enquiries					
year	2016	2017	2018	2019	2020
Enquiries	3161	2780	3025	3454	2706
Nos of actions	1356	4150	4144	4759	4191

Cases					
Year	2016	2017	2018	2019	2020
Cases open	587	534	510	457	591
New cases	327	321	407	597	458
Cases closed	379	346	460	432	494
Total cases	914	856	917	1024	1049

Total pieces of advocacy work				
2016	2017	2018	2019	2020
4075	3636	3942	4478	3755

Waiting list

As there have been no new permanent resources in NAS since 2011 waiting lists for access to the service have continued to grow.

Start of 2019 - 98

End of 2019 - 130

Start of 2020 - 130

End of 2020 - 153

Complexity of Case work

It is important to note that the number of issues per case has gradually increased year on year, including 2020. The majority of NAS cases now have between 2 and 7 issues. This has risen from 495 cases in 2018 to 672 cases in 2020.

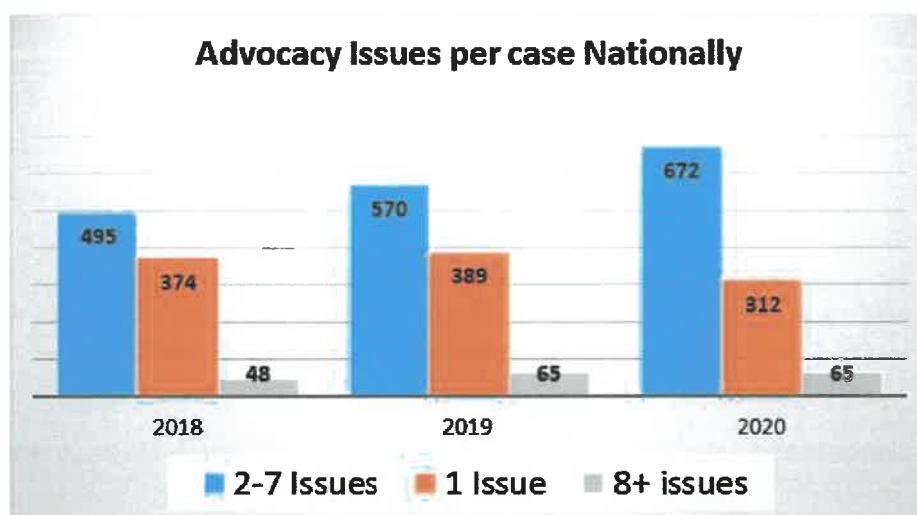
This increase is due to a number of factors:-

- Increased awareness of UNCRPD among service providers
- Embedding of HSE Safeguarding Policy
- Increased knowledge among disabled people
- Increased knowledge and skills in NAS staff

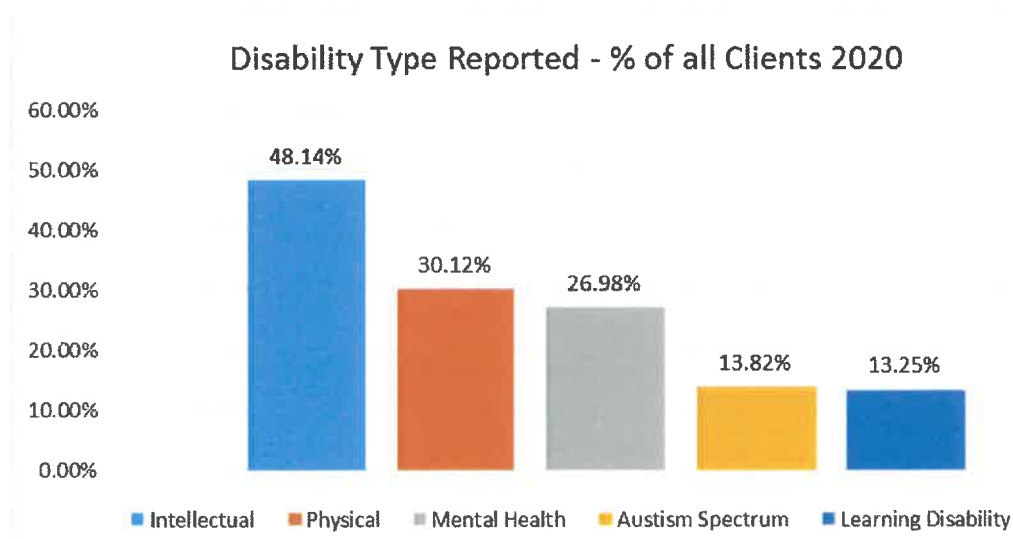
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FOR THE YEAR ENDED 31 DECEMBER 2020

- Increased complexity of process around accessing eg home care, PA hours etc



People supported in 2020 disclosed experiencing many different types of disabilities. The table below outlines the percentage of people who NAS worked with in 2020 who experienced each type of disability. (With some people experiencing multiple types hence why the table below is over 100%).

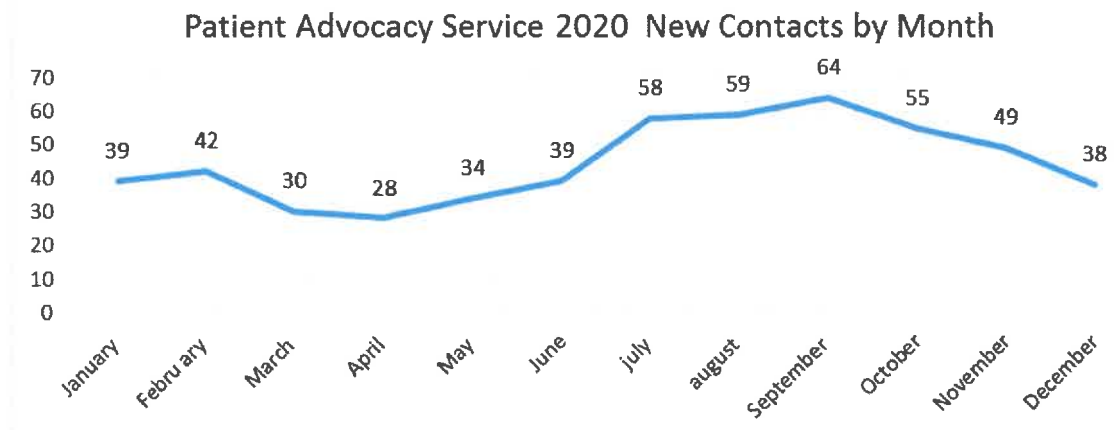


PAS Service Activity Report

2020 was the first full year of service delivery for the Patient Advocacy Service therefore there is no comparison to previous years' service delivery. In 2020 the Patient Advocacy Service received 535 new contacts of which over 1,314 separate complaint issues were identified (since April 2020). The below noted table indicates the spread of these new contacts being received by the service over 2020. A dip of new contacts between March and May is likely to be indicative of the impact of Covid and the unwillingness of service users to make a complaint against an already stretched health service.

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Since April 2020 all contacts into the Patient Advocacy Service have identified issues within individual contacts in line with the London School of Economics and Political Science, Health Complaints Analysis tool.

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

Severity 3	<ul style="list-style-type: none">• Unable to access specialist care• Staff ignored severe distress• Discharge without sufficient examination• Patient left with unexpected disabilities
Severity 2	<ul style="list-style-type: none">• Anxieties acknowledged not addressed• Visiting unavailable• Compliant not responded to• Rude behaviour
Severity 1	<ul style="list-style-type: none">• Staff spoke in a condescending manner• Phone calls not returned• Difficulty phone healthcare unit

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

In 2020 we saw the second year of the existing strategy. There were a number of significant developments in 2020 affecting charities and community organisations throughout Ireland.

a. Impact of COVID-19 Pandemic

Prior to the first diagnosed case of Covid 19 in Ireland in March 2020, many health and social care providers entered into a state of preparation for the arrival of the virus. They focused on infection control measures, discharging of patients from acute hospital settings into nursing homes. From mid February 2020 until May 2020 many service providers were entirely focused on the safety of their residents and staff and there was little opportunity to engage meaningfully with NAS and the Patient Advocacy Service.

This inevitably led to a reduction in enquiries into both services from third party referrers over that period. Moreover, even prior to the introduction of public health measures in March 2020 many providers had already moved to a no visitor policy and this loss of networking with both staff and residents had an impact on enquiries into both services NAS.

Additionally, many of the issues normally present in NAS casework also changed in profile. For example, many people for whom NAS had been advocating to secure independent living finally came to fruition as services sought to reduce the number of residents.

Where it was not possible to progress a case due to Covid 19 that case was closed. Cases in that category can be revisited at a later stage should the person so wish.

NAS has been tracking the Covid 19 themes emerging in advocacy work throughout 2020.

In a general sense isolation came up as an issue very frequently. Some other issues which have emerged include:

- Delayed transfers from residential settings
- Significant waiting list to access psychiatry
- People isolated from all services not just advocacy
- Delays in assessment and provision of new home support and personal assistance services
- Application for protection orders by families struggling to cope with behaviours that challenge and a lack of mitigating respite and other clinical supports.
- People isolated from all services not just advocacy
- Delays in assessment and provision of new home support and personal assistance services
- Application for protection orders by families struggling to cope with behaviours that challenge and a lack of mitigating respite and other clinical supports.
- Unplanned closures or reorganisation of congregated settings also occurred for non Covid 19 reasons (implementation of requirements of HIQA reports or liquidation). This resulted in a large number of referrals being received from a number of locations. NAS teams assessed the enquiries, provided group, and individual advocacy and moved to support in transition planning and support in decision making. Many of these issues received extensive media coverage.
- Ward of Court hearings in High Court delayed and subsequently taken place via zoom.
- Delayed court hearings in parenting with a disability
- Suspended access to children (parenting with a disability)

There have also been some positives for people with disabilities: -

- Access to independent living package after lengthy (sometimes years) periods in inappropriate nursing home or hospital

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Achievements and performance (continued)

- Access to social housing due to suspension of evictions
- People experiencing more connection to their local communities and choice in how they receive supports with outreach services rather than centrebased services being provided.

NAS staff worked with local authority Community Call organisations and other emergency outreach organisations (eg. ALONE, St Vincent de Paul, Lions Club and An Garda Síochána) to have assistance provided to those without natural supports living in the community for assistance with prescriptions, grocery shopping, equipment repair, access to Covid19 testing etc.

The Patient Advocacy Service was also affected by the Covid 19 pandemic in that March through to May saw a reduction in the number of new contacts into the service. As the Health Services dealt with the pandemic there was a resistance by service users to complain about their treatment.

Since the Pandemic, the Patient Advocacy Service has tracked all Covid 19 related enquiries to its service. A total of 151 contacts circa 28% of enquires into the service had a Covid related element to their enquiry. The top issues identified were:

- Unable to access specialist care
- Staff ignored severe distress
- Visiting Unavailable
- Staff did not communicate care plan
- Rude behaviour
- Patient not monitored properly
- Medical procedure delayed
- Delay noticing deteriorating condition
- Complaint not responded to
- Anxieties acknowledged not addressed
- Difficulty phoning healthcare unit

b. Organisation response to COVID-19

The Service pivoted its model of service delivery in March 2020 in the following ways:

- Face to face meetings with clients no longer possible.
- Advocates engaged with clients via email, text, WhatsApp FaceTime and Zoom and other video platforms.
- Advocates worked closely with service providers and hospitals to ensure residents/ service users were supported to have contact with their advocate by these methods. The service undertook many other meetings via remote working – Multi disciplinary team meetings, child in care reviews, solicitor meetings.
- Enquiries into service were responded to across the geographical boundaries of the organisation to reduce response times.
- Cases were opened outside of their immediate geographical location by advocates to ensure service delivery continued.
- Advocates were supported to open cases as quickly as possible – which can be challenging in relation to data recording and qualifying under the services Access & Eligibility Policy.
- Cases which could not be progressed due to Covid 19 were closed (with the option to reengage at a later stage).

When restrictions were partially lifted in 2020 advocates were supported to undertake face to face work in as safe a way as possible. This was done via a Standard Operating Procedure incorporating a Risk assessment

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Achievements and performance (continued)

with strict adherence to infection prevention control measures.

Capacity building and assessment where face to face engagement was essential was often undertaken in outdoor settings including going for walks in public areas with people often with the assistance of family members or keyworkers.

Many Disability Service providers also facilitated alternative venues in gardens or large indoor spaces which were well ventilated and unoccupied.

c. Engagement with external statutory bodies on COVID-19 response & Policy response

The Service's expertise enabled the organisation to contribute to the response of statutory bodies responding to issues which emerged in Covid 19 testing, treatment discussions and monitoring and planning of health and social care delivery as the pandemic progressed.

The service continued building positive working relationships with the HSE National Office of Human Rights and Equality Policy and National Quality Improvement Division. This is evidenced by:

- Contribution of chapter on Assisted Decision Making publication for staff.
- Inputs into Guidance Regarding Cardiopulmonary Resuscitation and DNAR Decision Making during the COVID 19 Pandemic.
- HSE Quality Improvement Division Webinar on the role of advocacy in supporting decision making, particularly during COVID 19.

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

- HSE Disability National Consultative Forum to plan recommencement of non Covid disability services provides a forum for disability service providers, the HSE and advocacy organisations to work collaboratively on issues which emerged during the Pandemic.
- Department of Health Nursing Home Report Reference Group membership – a group of stakeholders established by DoH as part of the State's response to the COVID 19 Nursing Homes Expert Panel: Final Report[1].

The Service made a number of submissions which specifically related to Covid-19:-

- Submission to Special Oireachtas Committee on Covid 19.
- Submission to Nursing Home Expert Group.

[1] <https://www.gov.ie/en/publication/3af5a-covid-19-nursing-homes-expert-panel-final-report/>

The Service continued with business as usual activities in its policy work. However, NAS' capacity to complete a comprehensive programme of policy work is limited by the lack of a dedicated policy resource within NAS. Instead, service delivery and management staff continue to undertake this work. NAS has also received support from the Patient Advocacy Service Communications Officer in this regard.

Some of these activities included:-

- Response to Law Reform Commission consultation on Adult Safeguarding (joint submission with PAS).
- Submission to Joint Oireachtas Committee on Disability.

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Achievements and performance (continued)

The Service continued to leverage its networks at local, regional and national level to ensure that the voice of people with disabilities continued to be heard, and that people were supported when making a complaint – including engagement with HIQA, Ombudsman and other key agencies.

d. Remote working and resource issues

Both Services rapidly moved all staff to remote working on 12th March 2020. The Service has a dispersed workforce which is familiar with working in relative isolation from colleagues. The Service was also equipped with laptops which enabled this response.

A management response incorporating internal communication with staff has been critical in sustaining the organisation and morale throughout this period. Some of the actions taken include: -

- Business Continuity Plan developed, reviewed and updated.
- Covid specific Risk Register developed.
- Covid Response Plan developed.
- Regular communication from the National Manager to all staff at each change to the lockdown restrictions.
- Regular virtual team meetings across regional teams (increased from once per month to weekly and then fortnightly).
- Cross regional practice development sessions increased.
- Covid response team formed representing all parts of the organisation.
- Quarterly newsletter.
- End of year virtual get together for the whole organisation.

Unfortunately, the Service was in a significant recruitment campaign just as the country locked down. As a result, we lost vital weeks of service delivery hours due to delayed recruitment.

The impact of all of this can be clearly seen in the 2020 data – the reduction in initial enquiries is a result of combined factors:

- Lack of capacity of third-party referrers to make enquiries due to focus on Covid response.
- Loss of NAS resources to encourage and process such enquiries.

The service now completes all recruitment by virtual means. Induction in Covid 19 remains a challenge as there is loss of connectedness and socialisation of the organisation when one has not met one's colleagues. However, NAS teams have responded to the challenge and have been highly innovative through further development of peer support, peer to peer mentoring for new staff and increased shared learning and resources.

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DIRECTORS' REPORT (CONTINUED)
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Achievements and performance (continued)

e. Business as usual activities

As well as pivoting and responding to the Pandemic, NAS continued with business as usual activities including: -

- 7 Board meetings with NAS Board, plus additional ad hoc support from the Board.
- Regular meetings of NAS committees – Finance Audit & Risk, HR and Policy & Communications.
- Completion of PMDS for all staff.
- Regular case review, support and supervision for all staff.
- Continued mentoring by senior advocates and team leads in complex casework.
- Adherence to all statutory and regulatory requirements of CRO and Charity Regulatory Authority.
- Annual report publication.
- Internal policy review, updating and amending and implementation.

f. Projects

NAS also completed, or participated in, a number of projects in 2020:

- Securing funding, new premises, lease and fit out and ICT of new national office for NAS and PAS.
- Participation in CIB return to the workplace group.
- Roll out and implementation of new staff handbook.
- Completed project for ECMS upgrade plan.
- Transition to new telephony software for national line.
- Review, training, transition and implementation of new Thrive financial software.

g. Conclusion

No-one could have anticipated the onset of the Covid 19 Pandemic at the start of 2020, and we certainly could not have foreseen the impact on how we live our lives when it comes to working from home, social distancing and the many restrictions we have learned to live with.

People with disabilities have been particularly badly affected by both the virus, and by the State's response. This is evidenced by: -

- Over half of all Covid 19 deaths in 2020 were in Nursing Homes. Whilst nursing homes are primarily for older people, there are many people under 65 in nursing homes with complex disabilities. In addition, many people over 65 have complex aged, related disabilities such as dementia. Older people, particularly, the older old are especially vulnerable to the most severe impact of Covid 19;
- Cessation of day services, transport services, home support and PA hours in particular severely curtailed the independence of many disabled people living in their own homes leading to increased dependence on family members, isolation from all contacts, fear of infection due increased vulnerability to severe illness from the virus and mental health impact;
- NAS also lost several people we supported due to Covid 19.

NAS responded by pivoting its service offer and ensuring that people who access our services were continually supported to: -

- Have information about their rights and entitlements;
- Be supported to have their voice heard;
- Be represented by a NAS advocate when decisions are being made about them;
- Ensure that service providers and other third parties are aware of the person's preferences and have all the information they need to ensure a person-centred process.

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

This was challenging to do at very short notice for the whole organisation. However, NAS staff responded quickly and soon meetings were taking place by virtual means and communication with clients and third parties took place via multiple means.

There is no doubt however that for those who are very isolated, or with communication differences (those who do not communicate verbally) it is extremely challenging to provide good quality advocacy.

Whilst there was a reduction in enquiries in 2020 this was related to the Pandemic and overall NAS provided more complex casework with fewer resources than in the previous year.

NAS also continued with many of its business as usual activities and engaged in a number of new projects and Covid specific projects to conclusion.

Financial review

At the end of the year, the company had assets of €1,266,385 (2019: €1,011,241) and liabilities of €162,312 (2019: €191,549). The net funds of the company have increased by €284,381 (2019: €365,060) and the directors are satisfied with the level of retained reserves at the year end. Of the net funds at 31 December 2020 of €1,104,073, the full amount is attributable to restricted funds.

As an organisation which receives all of its funding from Exchequer funding, the Directors are aware that the company requires to adhere to the Department of Public Expenditure and Reform Circulars on reserves, which provide that reserves can only be retained in certain circumstances. The Directors are aware that there is regular engagement with the primary funder on the matter of receipt and timeliness of grant allocation payments.

The Patient Advocacy Service submits monthly invoices to the Department of Health as per its contractual obligations and therefore receives payment only for services rendered. Any reserve is a result of cashflow variances only.

a. Going concern

After making 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.

b. 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 availability 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.

The principal non-financial risks are:

- the impact of Covid-19 on service delivery and staff wellbeing;
- that we have the staff with the necessary skills and capacity;
- that we are enabled to maintain continuity of quality service;
- that we can continue to gain access to the people we were set up to serve, people supported given the

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

- difficulties involved;
- that we have strong and effective relationships and collaboration with other service providers and referral sources;
 - that relevant organisations and individuals are responsive to the concerns we raise on behalf of individuals with disabilities;
 - that Government continues to support and fund this work.

The following mitigating actions have been undertaken in relation to these principal non-financial risks:

- quality recruitment processes including competency based interview assessment;
- HR workforce planning;
- ongoing support and supervision for all staff;
- ongoing relationship with our funders;
- ongoing relationship building at a national level with key stakeholders including the Department of Health, HSE, HIQA, Mental Health Commission;
- ongoing advocate engagement with the Office of the Ombudsman;
- represented by National Manager on the HIQA/HSE/Department of Health Steering Committee for the National Patient Experience Programme;
- represented by PAS Service Manager on the HSE's Incident Management User Guide Review Group;
- Inputting into the CIB social policy remit through responses to consultations;
- providing regular reporting to our funders in relation to finance, governance and oversight;
- providing regular reporting to our funders in relation to operational performance and frontline service delivery in both quantitative and qualitative formats (such as case studies);
- regular review of Risk Register by the Finance, Audit and Risk Committee.

Post balance sheet events

In relation to the COVID 19 pandemic, Management and Directors are continually monitoring the impact of this on NAS and PAS operations both in the short term and long term. NAS continues to play a role in supporting people both during and in the aftermath of this pandemic. NAS are well positioned to adapt and respond to the needs of our service users and funders as they emerge. NAS has remained fully operational since arrival of COVID 19. Staff are working remotely and the only notable change to service delivery is the reduction in face to face meetings. Meetings are continued virtually where possible and face to face meetings will resume when it is safe and appropriate to do so. There have been no other significant events affecting the Company since year end.

Accounting records

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

In order to comply with the requirements of the Act, the Charity engage 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 Merchants Quay, Dublin 8.

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

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

The auditors, RBK Business Advisers, were appointed as independent auditors and have indicated their willingness to continue in office.

Approved by order of the members of the board of Directors and signed on their behalf by:



Michele Tait
Director



Helen Mc Daid
Director

Date: 14 May 2021

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
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STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

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" effective 1 January 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 judgments 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 business.

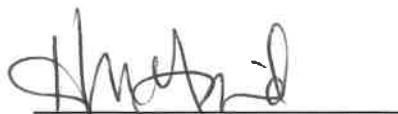
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets liabilities, financial position and profit or loss of the company to be determined with 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 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 Charity's website. Legislation in the Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the members of the board of Directors and signed on its behalf by:



Michele Tait
Director



Helen Mc Daid
Director

Date: 14 May 2021

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
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INDEPENDENT AUDITORS' 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 2020 which comprise the Statement of financial activities, the balance sheet, the statement of cash flows 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" effective 1 January 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 2020 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 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 Auditors' 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 the 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

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.

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INDEPENDENT AUDITORS' 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 annual report, other than the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and 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/Trustees 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 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

As explained more fully in the directors' responsibilities statement, 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 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.

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

Auditors' 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.

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

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

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

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
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**INDEPENDENT AUDITORS' 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. 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 auditors' 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 Accountant and Statutory Audit Firm
Parkview
Beech Hill Office Campus
Beech Hill Road
Clonskeagh
Dublin 4

Date: 14 May 2021

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Restricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
Income from:				
Charitable activities	4	4,233,913	4,233,913	4,055,254
Total income		4,233,913	4,233,913	4,055,254
Expenditure on:				
Charitable activities	6	3,949,532	3,949,532	3,690,194
Total expenditure		3,949,532	3,949,532	3,690,194
Net movement in funds		284,381	284,381	365,060
Reconciliation of funds:				
Total funds brought forward		819,692	819,692	454,632
Net movement in funds		284,381	284,381	365,060
Total funds carried forward		1,104,073	1,104,073	819,692

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

The notes on pages 28 to 41 form part of these financial statements.

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES

(A company limited by guarantee)

REGISTERED NUMBER: 535779

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	2020 €	2019 €
Fixed assets			
Tangible assets	12	54,602	41,802
		54,602	41,802
Current assets			
Debtors	13	103,089	750
Cash at bank and in hand		1,108,694	968,689
		1,211,783	969,439
Creditors: amounts falling due within one year	15	(162,312)	(191,549)
Net current assets		1,049,471	777,890
Total assets less current liabilities		1,104,073	819,692
Net assets excluding pension asset		1,104,073	819,692
Total net assets		1,104,073	819,692
Charity funds			
Restricted funds	16	1,104,073	819,692
Total funds		1,104,073	819,692

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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



Michele Tait
Director



Helen Mc Daid
Director

Date: 14 May 2021

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 €	2019 €
Cash flows from operating activities		
Surplus for the year	283,694	365,060
Depreciation	17,408	13,276
Movement in debtors	(100,014)	8,106
Movement in creditors	(31,562)	(122,395)
Cash generated from operations	<u>169,526</u>	<u>264,047</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(29,521)	(41,035)
Cash generated from investing	<u>140,005</u>	<u>223,012</u>
Net Increase in cash and cash equivalents	140,005	223,012
Cash and cash equivalents at the beginning of the year	968,689	745,677
Cash and cash equivalents at the end of the year	<u><u>1,108,694</u></u>	<u><u>968,689</u></u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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 2020.

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 3, 22/23 Merchant Quay, Dublin 8. The nature of the company's operation and its principle activities are set out in the Director's Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

This is the first set of financial statements prepared by National Advocacy Service for People with Disabilities Limited by Guarantee 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 "Accounting and Reporting by Charities" effective 1 January 2019. 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 the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities' Statement of Recommended Practice Charities SORP (FRS 102) "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) and the Companies Act 2014 except for the entity invoking the true and fair view override with regard to the profit and loss and balance sheet formats in Schedule 3 of the Companies Act 2014 as permitted in Section 3.4 of FRS102 and Section 291(5) of 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 carefully considered the impact of Covid 19, noting the widespread disruption to normal activities and the uncertainty over the duration of this disruption. 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 statement. 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 2020**

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity 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 included when received.

2.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. 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 costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

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).

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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:

Premises development	-	20% Straight line
Fixtures and fittings	-	20% Straight line
Office equipment	-	20% Straight line

The 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.

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 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.10 Operating leases

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

2.11 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 Charity 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.

2.12 Functional and presentation currency

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

2.13 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.

2.14 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 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.

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Accounting policies (continued)

2.15 Employee Benefits

The 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 Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the 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 company pays contributions to privately administered pension plans on a contractual or voluntary basis. The 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.

3. Critical accounting estimates and areas of judgment

Judgments 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.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates 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:

Estimates and judgments 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 company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

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 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 company was unable to continue as a going concern.

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4. Income from charitable activities

	Restricted funds 2020 €	Total funds 2020 €	<i>Total funds 2019 €</i>
Grant income - Citizen Information Board (Note 5)	3,216,279	3,216,279	3,250,954
Grant income - Department of Health (Note 5)	980,011	980,011	759,449
Other income	37,623	37,623	44,851
Total 2020	<u>4,233,913</u>	<u>4,233,913</u>	<u>4,055,254</u>
<i>Total 2019</i>	<u>4,055,254</u>	<u>4,055,254</u>	

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

5. Grant income detail

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	3,216,279	1 Year
Provision of Patient Safety Advocacy Services	Department of Health - Patient Safety Advocacy Services	Service provision	<u>980,011</u>	1 Year
			<u>4,196,290</u>	

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Grant income detail (continued)

Reconciliation of deferred income during the year ended 31 December 2020:

	Deferred Income at 1 Jan 2020	Cash received in 2020	Amount taken to Income in 2020	Deferred Income at 31 Dec 2020
	€	€	€	€
Citizens Information Board	-	3,216,279	3,216,279	-
Department of Health - Patient Safety Advocacy Services	-	980,011	980,011	-
	<u>-</u>	<u>4,196,290</u>	<u>4,196,290</u>	<u>-</u>

Included in Department of Health cash received is €84,904 which is included in debtors as received since year-end.

6. Expenditure on charitable activities

	2020 €	2019 €
Staff costs (Note 7)	3,023,228	2,884,391
Depreciation	17,471	13,276
Governance costs (Note 9)	8,610	16,132
Administration and support costs (Note 10)	900,223	776,395
	<u>3,949,532</u>	<u>3,690,194</u>

7. Staff costs

	2020 €	2019 €
Wages and salaries	2,571,830	2,443,189
Social security costs	278,601	264,897
Contribution to defined contribution pension schemes	172,797	176,305
	<u>3,023,228</u>	<u>2,884,391</u>

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7. Staff costs (continued)

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

	2020 No.	<i>2019</i> <i>No.</i>
Administration	63	56

Employees remuneration amounting to more than €60,000:

	2020 No.	<i>2019</i> <i>No.</i>
€60,000 - €70,000	3	2
€70,000 - €80,000	1	1

8. Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (*2019 - €NIL*).

During the year ended 31 December 2020, no Director expenses have been incurred (*2019 - €6,292*).

9. Governance costs

	2020 €	<i>2019</i> <i>€</i>
Audit fees	8,610	9,840
Directors' expenses	-	6,292
	8,610	16,132

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10. Administration and support costs

	2020	2019
	€	€
Bank charges	367	301
Rates	11,821	250
Legal and professional	410,166	146,698
Advertising and promotion	(1,376)	24,981
Sundry expenses	48,254	66,426
Staff training	14,998	51,022
Staff health, safety and welfare	-	598
Hotel, travel and subsistence	71,064	247,690
Recruitment costs	20,958	43,203
Printing and Stationery	21,270	1,981
Telephone	34,768	29,693
Rent - operating leases	191,858	136,568
Cleaning	4,087	3,024
Light and heat	5,948	7,234
Insurance	33,980	11,502
Repair and maintenance	-	649
License fees	14,709	3,375
Specific project expenses	17,351	1,200
	900,223	776,395

11. Auditors' remuneration

	2020	2019
	€	€
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	8,610	9,840

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12. Tangible fixed assets

	Freehold property €	Fixtures and fittings €	Office equipment €	Total €
Cost or valuation				
At 1 January 2020	41,807	32,937	-	74,744
Additions	-	-	30,271	30,271
At 31 December 2020	41,807	32,937	30,271	105,015
Depreciation				
At 1 January 2020	10,203	22,739	-	32,942
Charge for the year	8,361	6,587	2,523	17,471
At 31 December 2020	18,564	29,326	2,523	50,413
Net book value				
At 31 December 2020	23,243	3,611	27,748	54,602
At 31 December 2019	31,604	10,198	-	41,802

13. Debtors

	2020 €	2019 €
Due within one year		
Trade debtors	84,904	750
Other debtors	2,325	-
Prepayments	15,860	-
	103,089	750

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14. Cash at bank and in hand

	2020	2019
	€	€
Bank and cash balances	1,108,694	968,689
	<u>1,108,694</u>	<u>968,689</u>

15. Creditors: Amounts falling due within one year

	2020	2019
	€	€
Trade creditors	3,868	-
Other creditors	76,277	74,138
Accruals	82,167	117,411
	<u>162,312</u>	<u>191,549</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 2020 €	Income €	Expenditure €	Balance at 31 December 2020 €
Restricted funds				
Restricted fund	819,692	4,233,913	(3,949,532)	1,104,073

Statement of funds - prior year

	Balance at 1 January 2019 €	Income €	Expenditure €	Balance at 31 December 2019 €
Restricted funds				
Restricted Fund	454,632	4,055,254	(3,690,194)	819,692

The total restricted funds at year end are €1,104,073, the Directors are in discussion with their funders in relation to this accumulated restricted funds and a business case is being prepared to ensure these funds are used in 2021.

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2020 €	Total funds 2020 €
Tangible fixed assets	54,602	54,602
Current assets	1,209,458	1,209,458
Creditors due within one year	(159,987)	(159,987)
Total	1,104,073	1,104,073

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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 transaction during the year (2019: Nil).

22. Key management compensation

Key management includes directors and members of the company management team. The compensation paid or payable to key management for employee services is shown below:

	2020 €	2019 €
Salaries and other short term employee benefits	150,428	79,337
Long term benefits	10,530	5,554
	<u>160,958</u>	<u>84,891</u>

23. Post balance sheet events

In relation to the COVID-19 pandemic, Management and Directors are continually monitoring the impact of this on NAS and PAS operations both in the short term and long term. NAS continues to play a role in supporting people both during and in the aftermath of this pandemic. NAS are well positioned to adapt and respond to the needs of our service users and funders as they emerge. NAS has remained fully operational since arrival of COVID-19. Staff are working remotely and the only notable change to service delivery is the postponement of face to face meetings. Meetings are continuing virtually where possible and face to face meetings will resume when it is safe and appropriate to do so. There have been no other significant events affecting the Company since year end.

24. Controlling party

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

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NOTES TO THE FINANCIAL STATEMENTS
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25. Approval of financial statements

The board of directors approved these financial statements and authorised them for issue on 14 May 2021.