

Registered number: 535779
Charity 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 2021

NATIONAL ADVOCACY SERVICE FOR PEOPLE WITH DISABILITIES
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REFERENCE AND ADMINISTRATIVE DETAILS

Directors	Rosemary Smyth (Chairperson) (appointed 1 January 2021) Nuala Doherty (Chairperson) (resigned 1 January 2021) Michele Tait Elaine O'Mahony Donal Patrick Buggy Helen McDaid Joseph Shannon John Roycroft Tony Ward
Company registered number	535779
Charity registered number	20141332
Registered office	Marshalsea Court, Unit 3, 22/23 Merchant Quay Dublin 8 D08 AEY8
Company secretary	Helen McDaid
National manager	Louise Loughlin
Independent auditors	RBK Business Advisers Chartered Accountants and Statutory Audit Firm Parkview House Beech Hill Office Campus Beech Hill Road Clonskeagh Dublin 4
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 2021

The Directors present their annual report together with the audited financial statements of the Charity for the year ended 31 December 2021.

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.

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 in 2013 and is funded by the Citizens Information Board (CIB). The Citizens Information Board has a mandate under the Citizens Information Board 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 and experience they had in an HSE-funded public acute hospital or HSE operated Nursing Home. 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 2022.

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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, 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 its advocates encounter in providing the service, and enable the service to bring these issues to the relevant stakeholders.

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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 provide 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 identity 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. The Strategic Plan was reviewed in 2020 as a mid-cycle review, and the plan was updated to reflect the development of the Patient Advocacy Service.

In September 2021 the Board decided to extend the current Strategic Plan for a further period of 24 months with a formal review to be undertaken in April 2022. At that time a number of external factors which may impact the organisation may crystallise. These include the next iteration of the Service Level Agreement with CIB and the outcome of the tender process to provide the Patient Advocacy Service beyond October 2022. We believe that our strategy and the associated planned actions are still valid and relevant. We will continue to review performance against strategic objectives in setting our plans and targets for 2022.

The Board recognises that some major achievements have been realised in 2021 such as the continued expansion of the Patient Advocacy Service, continued and increased engagement with stakeholders and external organisations and the publication of four reports detailed below under the organisations response to Covid-19.

Staffing and funding

In 2021 the following 48 WTE posts were employed by NAS and 20 WTE posts by the Patient Advocacy Service. The posts 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 2021.

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The Citizens Information Board budget allocation for NAS in 2021 was €2,184,928 and the Patient Advocacy Service received income of €905,723 from the Department of Health.

NAS had one additional staff member in 2021 compared to 2020. PAS continued to expand in line with the agreement the Department of Health and the expansion of the service into HSE operated Nursing Homes.

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 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, HSE funded Nursing Home and in the aftermath of a patient safety incident. 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.'
- 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.

NAS

Over the last 6 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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It can be seen in the table noted below that the number of initial enquiries has remained broadly similar over the 5-year period.

There is a very clear trend of an increase in the overall number of cases each year – rising from 856 in 2017 to 1046 in 2021. This is largely explained by an increase in the overall volume of work.

The number of issues per case has also increased from 495 with 2-7 issues in 2018 to 686 in 2021 which is a 27% increase in a 3-year period.

This is due to the increasing complexity of our casework, driven by increased knowledge and understanding our own staff, but also by changes in the external environment such as HSE Safeguarding policy, anticipation of commencement of the Assisted Decision Making (Capacity) Act and the impact of Covid 19.

Table 1. NAS Initial enquires from 2017 to 2021

Initial Enquiries					
year	2017	2018	2019	2020	2021
Enquiries	2780	3025	3454	2706	2815
Nos of actions	4150	4144	4759	4191	3832

Table 2. NAS opened cases, new cases and closed cases by year from 2017 to 2021

Cases					
Year	2017	2018	2019	2020	2021
Cases open	534	510	457	591	599
New cases	321	407	597	458	447
Cases closed	346	460	432	494	458
Total cases	856	917	1024	1049	1046

Table 3. Number of pieces of work involved in NAS work from 2017 to 2021

Total pieces of advocacy work					
2017	2018	2019	2020	2021	
3636	3942	4478	3755	3861	

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 which is evident in the below noted table.

Table 4. NAS waiting lists for 2019 to 2021

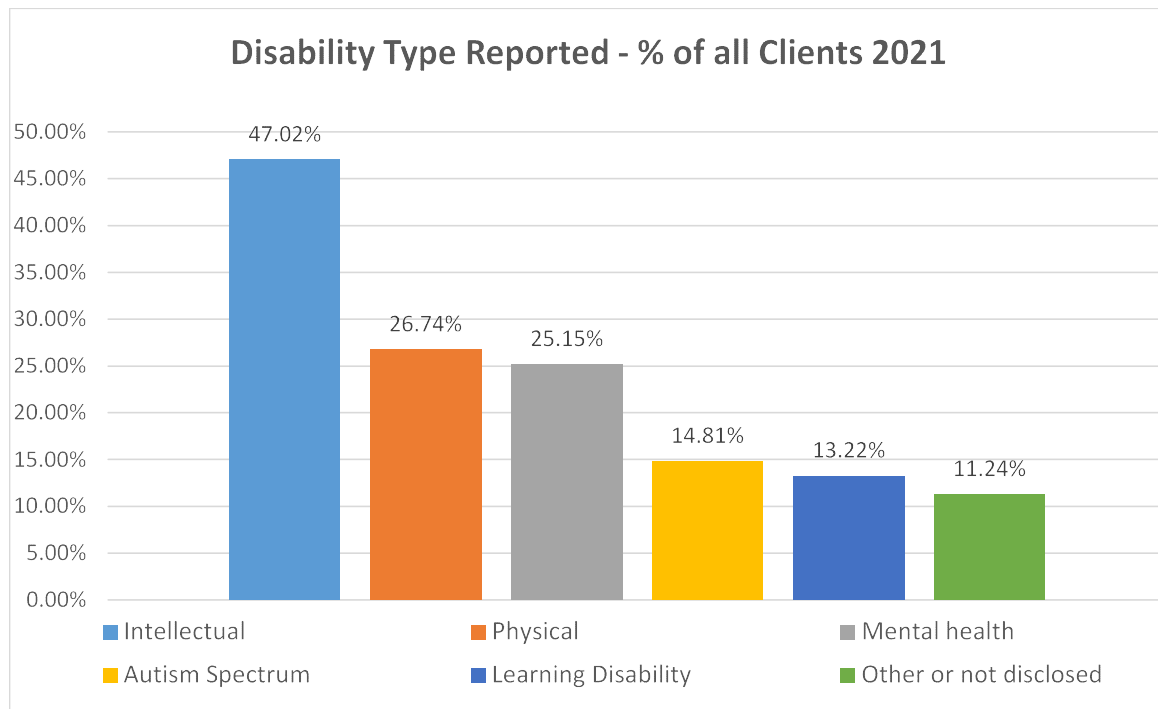
Waiting Lists			
Year	2019	2020	2021
Start of year	98	130	153
End of year	130	153	158

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People supported in 2021 disclosed experiencing many different types of disabilities. The table below outlines the percentage of people who NAS worked with in 2021 who experienced each type of disability. (With some people experiencing multiple types hence why the table below is over 100%)

Chart 1. Reported disability type by percentage of clients for 2021



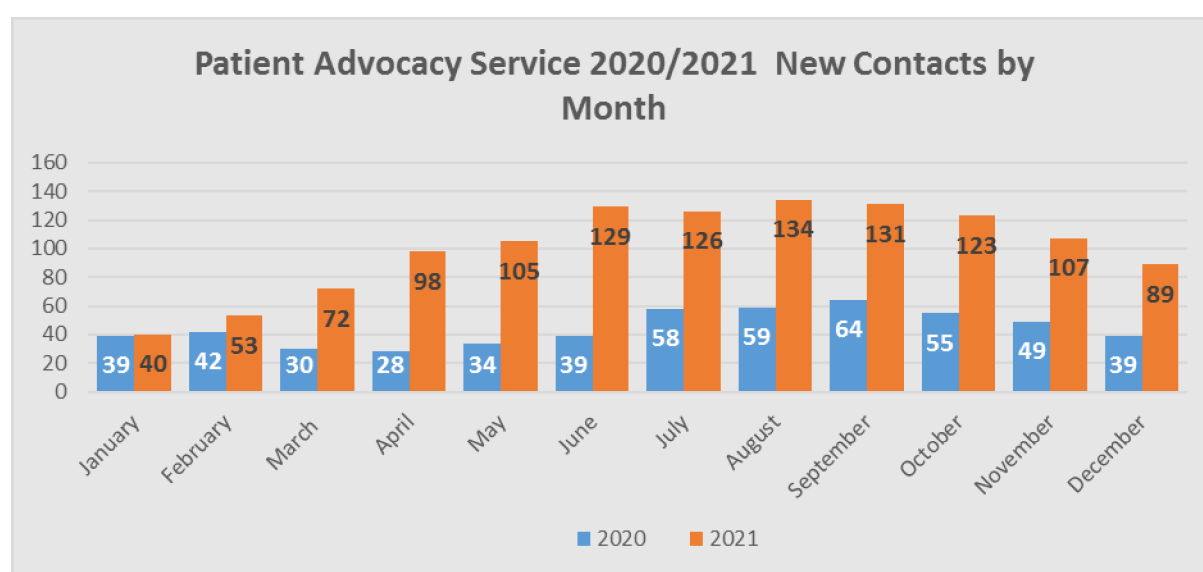
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PAS Service Activity Report

2021 was the second full year of service delivery for the Patient Advocacy Service. In 2021 the Patient Advocacy Service received 1205 new contacts, covering 3382 separate complaint issues. Compared to 2020, which was the first full year of service delivery 1205 is an increase of 125% for new contacts received by the Service. The table below shows the numbers of new contacts by month 2021 compared with 2020.

Chart 2. New contacts by month for 2021 compared to 2021 for the Patient Advocacy Service



The Patient Advocacy Service closed 1,153 contacts, 93 were long term cases and 1,060 were short term advocacy work in 2021. 1 of those were carried forward from 2019, 49 of those were carried forward from 2020, the rest were opened in 2021 and closed in 2021.

Table 5. New contact, new cases opened and contacts closed for 2020 compared to 2021 for the Patient Advocacy Service

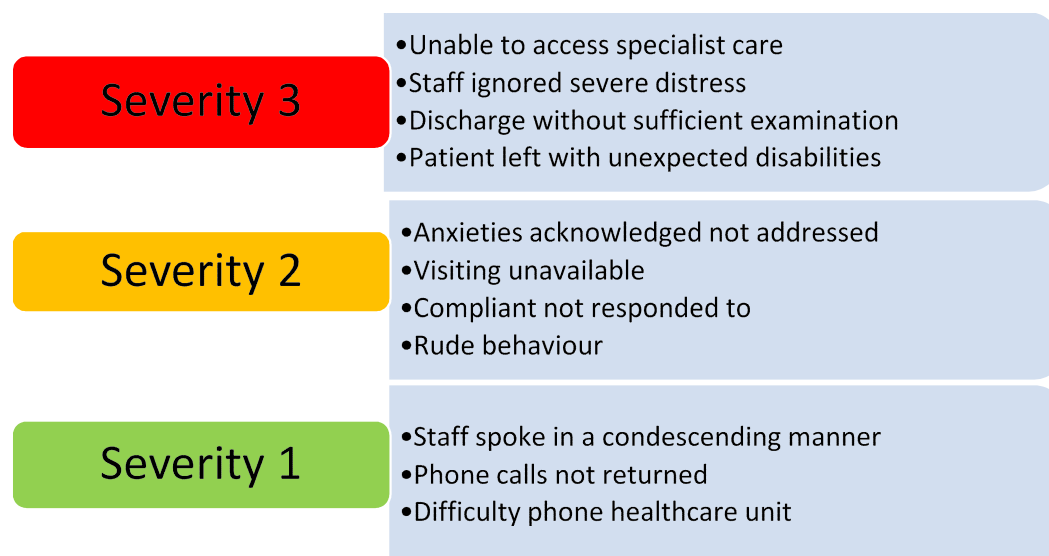
Year	2020	2021
New Contacts	535	1205
Cases open	62	144
Contacts closed*	475	1,153
Number of issues	1281	3382

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

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



313 of the people supported by the Patient Advocacy Service had issues impacted by Covid-19. The top 5 complaint issues in 2021 were:

Top 5 Complaint Issues Related to Covid-19 in 2021:

1. Anxieties acknowledged, not addressed
2. Visiting unavailable
3. Difficulty phoning healthcare unit
4. Staff did not communicate care plan
5. Phone calls not returned

B. ACHIEVEMENTS AND PERFORMANCE

In 2021 we continued framing our work under the existing strategy. There were a number of significant developments in 2021 affecting charities and community organisations throughout Ireland.

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Continued Impact of Covid-19 Pandemic

The Service continued to pivot its model of service delivery throughout 2021 in the following ways: -

- Essential Face to face meetings with clients were risk assessed and arranged where absolutely necessary;
- Advocates continued to engage 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 organisation undertook many other meetings via remote working – multi-disciplinary team meetings, child in care reviews, solicitor meetings.
- Advocates were recognised as essential visitors for the purpose of engagement with their clients and therefore were facilitated by service providers to attend in person meetings.
- Enquiries into the services 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 service's Access & Eligibility Policy.

Our Covid 19 Standard Operating Procedure was reviewed regularly and updated in line with changing Public Health Advice - it incorporated Risk assessments for every proposed meeting 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 - walks in public areas with people often with the assistance of family members or keyworkers.

Staff of both the NAS and the Patient Advocacy Service continued to work predominantly from home in line with the Public Health Advice throughout 2021.

Issues that emerged throughout 2021 were as follows:

- 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)
- Delayed transfers from residential settings
- Delays in assessment and provision of new home support and personal assistance services
- 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.
- Access to Covid 19 vaccination – where families have sought to prevent their disabled family member's access to same
- Lack of access to home support and personal assistant services due to staffing issues in service providers

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In January 2021 the Patient Advocacy Service finalised a Memorandum of Understanding (MOU) with the Health Service Executive which identified how the HSE and the Patient Advocacy Service will collaborate to improve patient care through the learnings from the Patient Advocacy Service. However, as the Health Services continued to deal with the waves of the pandemic there was only sporadic engagement from the Health Service Executive on the implementation of the MOU with the Patient Advocacy Service.

In February 2021 the initial term of the Patient Advocacy Service contract was extended by a period of 16 months – from June 2021 to 31st October 2022.

In May 2021 a regional advertising campaign was launched for the Patient Advocacy Service and the effect of this campaign was a significant increase in new contacts to the service. A trend that remained constant throughout the remainder of 2021.

Throughout 2021 the Patient Advocacy Service continued to track all Covid 19 related enquires and cases to its service. A total of 313 (circa 26%) contacts received had a Covid 19 related element to their complaint.

In June 2021 the remit of the Patient Advocacy Service was extended to users of HSE Funded nursing homes and nursing homes operated under arrangement pursuant to s.38 of the Health Act 2004.

Organisation response to Covid 19

In the initial phase of Covid 19, we had pivoted our model of service delivery in 2020. This continued in 2021 whereby:-

- Staff continued to work from home with blended working in an office environment where possible under public health restrictions
- Access to Covid 19 vaccination programme and facilitation of staff attending for same
- Provision of a wellbeing hour each week to provide staff with an opportunity to meet online in relaxed atmosphere. Groups were formed around collective interests such as – upcycling, yoga, book club and hillwalking.
- Service delivery was provided remotely with in person meetings taking place where essential or when considered safe to do so.

NAS and the Patient Advocacy Service launched our 4 new 'Advocacy Matters: Impact of Covid-19' reports in autumn/winter 2021. The reports focus on the work carried out by both Services during the pandemic, particularly during the period from March 2020 - March 2021, outlining the support we provided and the positive outcomes this advocacy support helped to achieve. The reports cover the following themes:

- Report 1: Advocating for people in residential & day services during Covid
- Report 2: Advocating for people regarding access to justice & decision-making during Covid
- Report 3: Advocating for People Regarding Health & Social Care during Covid
- Report 4: Advocating for people in nursing homes during Covid

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The aim of the reports is to show the hugely detrimental impact the Covid-19 pandemic, its restrictions and the subsequent disruptions to healthcare services in Ireland have had on the people we support. They also convey the key role that advocacy plays in supporting people who may be vulnerable in Irish society, particularly during periods of crisis.

The reports make it clear that we must ensure that the voice, will and preference, and human rights of people are always recognised. Given the ongoing impact of the Covid-19 virus, they stress the need for health and social care services to learn from people's negative experiences, using their feedback to continue to improve their service delivery.

The Patient Advocacy Service and NAS organised two online webinars (the first in October and the second in December) to launch the report 'Advocacy Matters' reports. In total, over 270 people, from 120+ separate organisations, attended the two events. These included representatives from the DoH, the HSE, CIB, HIQA, government departments, advocacy and community organisations and political representatives.

Engagement with external statutory bodies

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

- Public consultation on draft legislation to update the Mental Health Act 2001
- Review of the Quality Framework for Mental Health Services in Ireland
- Code of practice on use of seclusion and restraint in inpatient mental health services -
- Draft National Standards for Home support services consultation
- Royal College of Surgeons in Ireland (RCSI) pilot study to map health services available to adults (aged 18 years and above) with cerebral palsy in Ireland
- Feedback on Interim Regulatory Reform in Nursing Homes
- Feedback on The Serious Patient Safety Incident Bill
- CRA - Have your Say: Supports for Parents with Children in Care
- NAS Appearance Joint Committee Disability Matters Public Meeting
- Stakeholder consultation on implementation of health and social care standards
- HIQA Corporate Plan feedback
- Equality Act Review

NAS also had the opportunity to appear on two occasions at the Oireachtas Joint Committee on Disability Matters

The service continued building positive working relationships with the HSE National Office of Human Rights and Equality Policy and National Quality Improvement Division, the HSE Open Disclosure Office. 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
- HSE Quality Improvement Division Webinar on Supporting the consent process for the vaccination programme against Sars-CoV-2 (Covid-19)

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

- Nursing Home Expert Report Group Implementation Reference Group
- National Care Experience Programme Steering Board
- HSE Project Group on Patient Engagement Framework
- National Inpatient Experience Survey Programme Board
- 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
- Steering Committee on the Post-Partum Haemorrhage Quality Improvement Initiative (NPEC)

The Service continued with business-as-usual activities in its policy work. NAS' capacity to complete a comprehensive programme of policy work was impacted at the start of 2021 due to the lack of a dedicated policy resource within NAS.

With the addition of a dedicated Policy resource in August 2021 the service was able to engage in meaningful work which included the development of a series of reports based on the Services experience during the Pandemic.

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, the Decision Support Service, The HSE and the Department of Health and other key agencies.

Remote Working and resource issues

Recruitment proceeded as normal throughout 2021 with interviews taking place on line.

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.

Business as usual activities

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

- 6 Board meetings with NAS Board and regular meetings of NAS committees – Finance Audit & Risk, HR and Policy & Communications and Governance
- Establishment of a working group to ensure compliance with the Charities Governance Code Compliance with the Charity Regulatory Authority Governance Code
- 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
- Adherence to all statutory and regulatory requirements of CRO and Charity Regulatory Authority
- Annual report publication
- Internal policy review, updating and amending and implementation

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CIB advised that their budget has been reduced by 3% for 2022. The salary underspend as well as non-salary related underspend had to be returned to CIB and could not be carried over to 2022.

CIB have confirmed that as the NAS Executive cannot fully predict the followings years underspend, due to the nature of what the salary underspend relates to, an application cannot be made for extra staffing before the start of the year. As salary budgets are set from January to December, any draw down of the underspend must be done in this timeframe. To drawdown on the salary underspend, a request for temporary staff would have to be granted from the funder after January.

The Executive would be required to show that there are sufficient funds at that point to cover temporary positions. Once agreed, recruitment can commence. The temporary contract would have an end date of 31st December regardless of the start date. This restricts the Executive's ability to recruit temporary staff due to the length of possible contracts.

Projects

Charities Governance Code Working Group

In February 2021, a temporary working group was established by the Board of NAS to ensure full compliance with the Charities Governance Code. While the Board was satisfied that it substantially met the requirements of the code the Working Group was established to formally demonstrate compliance in line with the 6 core Principles laid down in the Code. At its first meeting in February 2021 the working group reviewed the state of compliance of NAS with the code and listed 35 actions as Red, 27 as Amber and 61 as Green. The working group required to formalise and document a number of practices, procedures and policies.

In order to progress the project, the Working Group met on 6 separate occasions between February 2021 and June 2021. The working group progressed the project to a stage where, following their July Board meeting only 1 of the overall 123 actions and sub actions which needed to be progressed under the governance code remained amber. All other actions had moved to Green.

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The following documents were updated and developed as part of the Charities Governance Code Working Group.

Board Planning & Succession	Board Member Development	Board Operations
<ul style="list-style-type: none"> • Individual Board Member Skills Self-assessment • Overall Board Skills analysis • Board Self-evaluation Questionnaire • Full Board Evaluation • Board Succession Planning Document • Board Member Role Description • Board Chairperson Role Description 	<ul style="list-style-type: none"> • Board Induction Portal • Board Handbook • Code of Conduct Board Members 	<ul style="list-style-type: none"> • TOR's Finance Audit and Risk Sub-Committee • TOR's Policy, Communications and Governance Sub-Committee • TOR's HR Sub-Committee • Matter delegated to the Board. • Draft Risk Management Policy

- Other projects in 2021 included External evaluation of the Patient Advocacy Service by Crowe consultants
- Active support for a number of people under the age of 65 to participate in an investigation by the Ombudsman for the Wasted Lives report
- Organisational document management policy developed and implemented
- Review and updating of all NAS advocacy role descriptions and recruitment materials

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New Finance System

In January 2021 a new bespoke finance system was implemented with the aim of managing finances for both the NAS and the PAS. The finance system was procured by CIB. The corporate services team implemented the finance system ensuring that the integrity of the new system was in line with financial controls. As a result of the implementation of the new system, which was overseen by the Finance and Audit Committee, the quality of financial reporting has improved providing clear and concise monthly returns to both the Board and funders.

C. FINANCIAL REVIEW

At the end of the year, the company had assets of €471,401 (2020: €1,266,385) and liabilities of €160,802 (2020: €162,312). The net funds of the company have decreased by €793,474 (2020: increased by €284,381) and the directors are satisfied with the level of retained reserves at the year end. Of the net funds at 31 December 2021 of €310,599, 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 Directors believe that holding reserves is in line with guidance from the Charities Regulator and following best practice is important. However due to the fact that all funding is restricted and funders do not permit reserves to be held, except for relatively small cash reserves which are due to timing only, the Company is unable to hold reserves to protect against uncertainties.

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.

Funding

It was noted in early 2021 that it was necessary to identify the exact source of an underspend in salaries. The tracker that was developed identified that the underspend related to activities such as parental leave, parent leave, unpaid maternity leave, unpaid sick leave, backfill, recruitment and acting up. The salary underspend was continually tracked throughout 2021 and included in the financial reporting to funders on a regular basis with a total underspend of €173,709 at year end.

CIB advised that their budget has been reduced by 3% for 2022. The salary underspend as well as non-salary related underspend had to be returned to CIB and could not be carried over to 2022.

CIB have confirmed that as the NAS Executive cannot fully predict the following years underspend, due to the nature of what the salary underspend relates to, an application cannot be made for extra staffing before the start of the year. As salary budgets are set from January to December, any draw down of the underspend must be done in this timeframe. To drawdown on the salary underspend, a request for temporary staff would have to be granted from the funder after January.

The Executive would be required to show that there are sufficient funds at that point to cover temporary positions. Once agreed, recruitment can commence. The temporary contract would have an end date of 31st December regardless of the start date. This restricts the Executive's ability to recruit temporary staff due to the length of possible contracts.

D. STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

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.

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 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. The recruitment 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. In 2022, the Board of Directors intends to amend its Constitution to provide those appointments to the Board which are made by the Board in line with good governance practice.

Annual General Meeting

The AGM took place on 14th May 2021. Four Board members were re-appointed and two Officers of the Board were re-appointed.

Board subcommittees

The National Advocacy Service for People with Disabilities currently has three board subcommittees: Finance Audit and Risk Committee, Policy, Communications and Governance 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. There is also a staff team based in Dublin made up of the executive team of NAS and Patient Advocacy Service staff.

The organisation is led by a National Manager who is accountable to the Board through the Chairperson. A management team of seven 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.

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

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. Since the start of 2022 with the lifting of restrictions staff have started to return to the office on a blended working bases and face-to-face meetings with service users have re-commenced when circumstances allow for this. There have been no other significant events affecting the Company since year end. The Directors welcome the awarding of the Department of Health contract to continue to provide the Patient Advocacy Service for five years from November 2022 until October 2027.

Risks and Uncertainties

The Directors have a responsibility to continually review significant risks and ensure that reasonable measures have been taken to manage those risks. Responsibility for implementation and management of mitigating measures is delegated to senior management and the Finance, Audit and Risk Committee who monitor the level of risk on an ongoing basis. The Finance, Audit and Risk Committee reports on current and potential risks at each Board meeting. Below are the principle ongoing risk and ongoing mitigations.

Risk	Mitigation Measures
Temporary staff contracts for NAS staff Due to a restriction on funding staff cannot be hired to fill temporary vacancies	<ul style="list-style-type: none"> • Regular HR Committee, Finance, Audit and Risk committee and Board oversight of performance • Ongoing management of case numbers for existing staff • Regular contact with funders to manage recruitment for temporary posts. • Regular financial planning including budgeting and monitoring of income and expenditure
NAS Waiting Lists Waiting lists have developed in the four NAS regions	<ul style="list-style-type: none"> • Ongoing management of case numbers by Regional Managers, Senior Advocates and Executive. • Collaboration across the four regions to manage cases to ensure the best outcome for service users. • Regular Board oversight of performance • Continuing to engagement with funders to fill temporary posts
Funding Changes for NAS Reduction in funding as well as changes in how surpluses are managed.	<ul style="list-style-type: none"> • Continuing engagement with funders to ensure that the NAS meets its obligations under the Service Level Agreement • Regular Finance, Audit and Risk committee and Board oversight of performance • Regular financial planning including budget and monitoring of income and expenditure

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

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, 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

Tony Ward
Director

Date:

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

STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

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 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 business.

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 the 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

Tony Ward
Director

Date:

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

**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 2021 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 2021 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

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.

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 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.

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 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 AUDITORS' 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 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.

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 auditors' 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:

- 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 Director 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
(A company limited by guarantee)

**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 Accountants and Statutory Audit Firm

Parkview House

Beech Hill Office Campus

Beech Hill Road

Clonskeagh

Dublin 4

Date:

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 2021**

	Note	Restricted funds 2021 €	Total funds 2021 €	Total funds 2020 €
Income from:				
Charitable activities	4	3,200,342	3,200,342	4,233,913
Total income		<u>3,200,342</u>	<u>3,200,342</u>	<u>4,233,913</u>
Expenditure on:				
Charitable activities	6	3,993,816	3,993,816	3,949,532
Total expenditure		<u>3,993,816</u>	<u>3,993,816</u>	<u>3,949,532</u>
Net movement in funds		<u>(793,474)</u>	<u>(793,474)</u>	<u>284,381</u>
Reconciliation of funds:				
Total funds brought forward		1,104,073	1,104,073	819,692
Net movement in funds		(793,474)	(793,474)	284,381
Total funds carried forward		<u>310,599</u>	<u>310,599</u>	<u>1,104,073</u>

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 2021

	Note	2021 €	2020 €
Fixed assets			
Tangible assets	11	36,576	54,602
		<u>36,576</u>	<u>54,602</u>
Current assets			
Debtors	12	219,505	103,089
Cash at bank and in hand	14	215,320	1,108,694
		<u>434,825</u>	<u>1,211,783</u>
Creditors: amounts falling due within one year	14	(160,802)	(162,312)
Net current assets		274,023	1,049,471
Total net assets		310,599	1,104,073
Charity funds			
Restricted funds	15	310,599	1,104,073
Total funds		310,599	1,104,073

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

Rosemary Smyth
 Director
 Date:

Tony Ward
 Director

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)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 €	2020 €
Cash flows from operating activities		
(Deficit)/surplus for the year	(793,474)	283,694
Depreciation	18,026	17,408
(Increase)/decrease in debtors	(116,416)	(100,014)
(Decrease) in creditors	(1,510)	(31,562)
Net cash (used in)/provided by operating activities	(893,374)	169,526
Cash flows from investing activities		
Purchase of tangible fixed assets	-	(29,521)
Net cash provided by investing activities	-	-
Change in cash and cash equivalents in the year	(893,374)	140,005
Cash and cash equivalents at the beginning of the year	1,108,694	968,689
Cash and cash equivalents at the end of the year	215,320	1,108,694

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)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021.

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 Marcshalsea Court, Unit 7, 22/23 Merchant Quay, Dublin D08 AEY8. 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

The financial statements of the charitable company has 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 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 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 2021

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).

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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:

Freehold property	-	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 Operating leases

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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 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 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.

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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 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 "€".

2.15 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 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.

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.

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:

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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4. Income from charitable activities

	Restricted funds 2021 €	Total funds 2021 €	<i>Total funds 2020 €</i>
Grant income - Citizen Information Board (Note 5)	2,184,928	2,184,928	3,216,279
Refund - Citizen Information Board*	(21,093)	(21,093)	-
Grant income - Department of Health (Note 5)	970,737	970,737	980,011
Other income	65,770	65,770	37,623
Total 2021	<u>3,200,342</u>	<u>3,200,342</u>	<u>4,233,913</u>
<i>Total 2020</i>	<u>4,233,913</u>	<u>4,233,913</u>	

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

*Post year end, in February 2022 an amount of €21,093 was refunded to the Citizens Information Board. This refund has been shown as a creditor 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	2,184,928	1 Year
Provision of Patient Safety Advocacy Services	Department of Health - Patient Safety Advocacy Services	Service provision	<u>970,737</u>	1 Year
			<u>3,155,665</u>	

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Reconciliation of deferred income during the year ended 31 December 2021:

	Deferred Income at 1 Jan 2021	Cash received in 2021	Amount taken to Income in 2021	Deferred Income at 31 Dec 2021
	€	€	€	€
Citizens Information Board	-	2,184,928	2,184,928	-
Department of Health - Patient Safety Advocacy Services	-	970,737	970,737	-
	<u>-</u>	<u>3,155,665</u>	<u>3,155,665</u>	<u>-</u>

Included in Department of Health cash received is €149,918 which is included in debtors as received since year-end.

6. Expenditure on charitable activities

	Restricted funds 2021 €	Total funds 2021 €	<i>Total funds 2020 €</i>
Staff costs (Note 7)	3,332,090	3,332,090	3,023,228
Depreciation	18,026	18,026	17,471
Governance costs (Note 9)	9,000	9,000	8,610
Administration and support costs (Note 10)	634,700	634,700	900,223
Total 2021	<u>3,993,816</u>	<u>3,993,816</u>	<u>3,949,532</u>
<i>Total 2020</i>	<u>3,949,532</u>	<u>3,949,532</u>	

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7. Staff costs

	2021	<i>2020</i>
	€	€
Wages and salaries	2,825,762	2,571,830
Social security costs	308,767	278,601
Contribution to defined contribution pension schemes	197,561	172,797
	3,332,090	3,023,228
	3,332,090	3,023,228

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

	2021	<i>2020</i>
	No.	No.
Employees	65	63
	65	63

Employees remuneration amounting to more than €60,000:

	2021	<i>2020</i>
	No.	No.
€60,000 - €70,000	2	3
€70,000 - €80,000	1	1

8. Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (*2020 - €NIL*). In addition no Director expenses have been incurred (*2020 - €NIL*).

9. Governance costs

	2021	<i>2020</i>
	€	€
Fees payable to the Charitable company's auditor for the audit of the Charitable company's annual accounts	9,000	8,610
	9,000	8,610
	9,000	8,610

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10. Administration and support costs

	2021	2020
	€	€
Bank charges	437	367
Rates	18,803	11,821
Legal and professional	59,080	410,166
Advertising and promotion	29,042	(1,376)
Sundry expenses	28,153	48,254
Staff training	33,844	14,998
Hotel, travel and subsistence	46,641	71,064
Recruitment costs	(1,048)	20,958
Printing and stationery	24,403	21,270
Telephone	34,628	34,768
Rent - operating leases	230,126	191,858
Cleaning	5,134	4,087
Light and heat	3,082	5,948
Insurance	43,504	33,980
License fees	27,480	14,709
Specific project expenses	51,391	17,351
	634,700	900,223

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11. Tangible fixed assets

	Freehold property €	Fixtures and fittings €	Office equipment €	Total €
Cost or valuation				
At 1 January 2021	41,807	32,937	30,271	105,015
At 31 December 2021	<u>41,807</u>	<u>32,937</u>	<u>30,271</u>	<u>105,015</u>
Depreciation				
At 1 January 2021	18,564	29,326	2,523	50,413
Charge for the year	8,361	3,611	6,054	18,026
At 31 December 2021	<u>26,925</u>	<u>32,937</u>	<u>8,577</u>	<u>68,439</u>
Net book value				
At 31 December 2021	<u>14,882</u>	-	<u>21,694</u>	<u>36,576</u>
At 31 December 2020	<u>23,243</u>	<u>3,611</u>	<u>27,748</u>	<u>54,602</u>

12. Debtors

	2021 €	2020 €
Due within one year		
Trade debtors	151,543	84,904
Other debtors	-	2,325
Prepayments	67,962	15,860
	<u>219,505</u>	<u>103,089</u>

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13. Cash at bank and in hand

	2021	<i>2020</i>
	€	€
Bank and cash in hand	215,320	<i>1,108,694</i>
	215,320	<i>1,108,694</i>

14. Creditors: Amounts falling due within one year

	2021	<i>2020</i>
	€	€
Trade creditors	1,691	<i>3,868</i>
Other creditors	96,971	<i>76,277</i>
Accruals	62,140	<i>82,167</i>
	160,802	<i>162,312</i>

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15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021	Income	Expenditure	Balance at 31 December 2021
	€	€	€	€
Restricted funds				
Restricted Funds	<u>1,104,073</u>	<u>3,200,342</u>	<u>(3,993,816)</u>	<u>310,599</u>

Statement of funds - prior year

	<i>Balance at 1 January 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 December 2020</i>
	€	€	€	€
Restricted funds				
Restricted Funds	<u>819,692</u>	<u>4,233,913</u>	<u>(3,949,532)</u>	<u>1,104,073</u>

The total restricted funds at year end are €310,599, 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 2022.

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021	Total funds 2021
	€	€
Tangible fixed assets	36,576	36,576
Current assets	434,825	434,825
Creditors due within one year	(160,802)	(160,802)
Total	<u>310,599</u>	<u>310,599</u>

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17. Contingent liabilities

There were no contingent liabilities at the year end.

18. Capital commitments

There were no capital commitments at the year end.

19. 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).

20. Related party transactions

There were no related parties transactions during the year (2020: Nil).

21. Key management compensation

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

	2021 €	2020 €
Salaries and other short term employee benefits	211,486	150,428
Long term benefits	15,025	10,530
	<u>226,511</u>	<u>160,958</u>

22. 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. NAS continues to play a role in supporting people during the pandemic and has adapted and responded to the needs of service users and funders as they emerge. Staff have adopted a blended working model and face to face meetings have re-commenced when circumstances allow for this. There have been no other significant events affecting the Company since year end. The Directors have welcomed the awarding of the Department of Health contract to continue to provide the Patient Advocacy Service for five years from November 2022 until October 2027.

23. Controlling party

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

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NOTES TO THE FINANCIAL STATEMENTS
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24. Approval of financial statements

The board of directors approved these financial statements and authorised them for issue on: